Department of the Treasury
Internal Revenue Service

Circular A, Agricultural Employer's Tax Guide

Keep this publication for reference.

OOPS!! WE GOOFED--

The label we sent you on **Pub. 393,** Federal Employment Tax Forms, for use on your 1993 **Form W-3** is a little too wide. Before attaching the label, please do us a favor and trim the right side so the label fits the space allotted for it on Form W-3. It's okay to cut off some label information. Thanks for your help.

Discard a 1/2"

Advance Earned Income Credit

Eligible employees may be able to receive a part of their earned income credit in advance with their pay. This publication contains the tables you need to figure the advance earned income credit. See section 12 for more information.

Employment Tax Rates and Wage Base for 1994

- Social Security Tax—6.2% each for employers and employees
- Medicare Tax—1.45% each for employers and employees
- 1994 Wage Base for Social Security Tax—$60,600
- Effective January 1, 1994, the wage base limit for Medicare tax has been eliminated. There is no maximum amount subject to Medicare tax in 1994.

Agricultural workers whose cash wages are subject to social security and Medicare taxes are required to have income tax withheld on their cash wages. See sections 6 through 8 for more details. Income tax withholding tables for 1994 begin on page 16 of this publication.

You Must Convert to New Deposit Rules by January 1, 1994

You were allowed to continue using the old deposit rules during 1993. Conversion to the new rules, however, must have been completed by January 1, 1994. See section 11 for details.

Additional Forms or Publications

If you need to order forms or publications, including additional copies of this publication, you may use **Form 7018-A,** Employer's Order Blank for 1994 Forms, at the end of this publication or you may call 1-800-TAX-FORM (1-800-829-3676).

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Payroll Department

Publication 51
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Introduction

This publication is for employers of agricultural workers (farmworkers). It contains information you may need to comply with the laws for agricultural labor (farmwork) relating to social security and Medicare taxes, Federal unemployment (FUTA) tax, and withheld income tax.

1. Calendar

The following are important dates. Also see **Pub. 509,** Tax Calendars for 1994.

Note: *For any due date, you will meet the "file" or "furnish" requirement if the form is properly addressed, mailed, and postmarked on or before the due date. If any date shown falls on a Saturday, Sunday, or legal holiday, use the next business day.*

By January 31.—File **Form 943,** Employer's Annual Tax Return for Agricultural Employees, with the Internal Revenue Service and pay or deposit the taxes reported on it. (See section 11.) Furnish each employee a completed Form W-2. (See section 15.) Also file **Form 940** or **Form 940-EZ,** Employer's Annual Federal Unemployment (FUTA) Tax Return. (See section 17.) But if you deposited all the FUTA tax when due, you may file Form 940 or 940-EZ on or before February 10.

By February 15.—Ask for a new **Form W-4,** Employee's Withholding Allowance Certificate, from each employee who claimed total exemption from withholding during the prior year.

On February 16.—Begin withholding for each employee who previously claimed exemption from withholding but has not given you a new Form W-4 for the current year. If the employee does not give you a new Form W-4, withhold tax as if he or she is single, with zero withholding allowances. The Form W-4 previously given you claiming exemption is now expired. (See section 7.)

By the Last Day of February.—Send Copy A of all Forms W-2 with **Form W-3,** Transmittal of Income and Tax Statements, or your magnetic media wage report to the Social Security Administration Data Operations Center serving your state. (See sections 15 and 16.)

Note: *If you have employees in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the Virgin Islands, or Puerto Rico who are subject to local income tax and U.S. social security tax, you must file the appropriate wage and tax statements and transmittals for those employees (Forms W-2AS, W-2GU, W-2CM, or W-2VI with Form W-3SS, and Form 499R-2/W-2PR with Form W-3PR). These forms are available at local tax departments in each jurisdiction.*

Before December 1.—Ask for a new Form W-4 from each employee whose withholding allowances will change for the next year.

On December 31.—Form W-5, Earned Income Credit Advance Payment Certificate, expires. Employees who want

to continue receiving advance payments of the earned income credit for the next year must give you a new Form W-5.

2. Reminders

Tax Law Changes for 1994.—Please note the following changes for the 1994 tax year.

● **Medicare Wage Base Limit Eliminated.** Effective January 1, 1994, the wage base limit for Medicare tax has been eliminated. All taxable wages are subject to Medicare tax in 1994.

Change of Address.—To notify the IRS that you changed your business mailing address or business location, send **Form 8822,** Change of Address, to the IRS.

Unresolved Problems.—If you have a tax problem you have been unable to resolve with the IRS, write to your IRS District Director or call the toll-free telephone number for your area and ask for Problem Resolution assistance. A Problem Resolution employee will take responsibility for your problem and ensure that it receives proper attention. Although this office cannot change the tax law or technical decisions, it can frequently clear up problems that resulted from previous contacts.

Hearing-impaired taxpayers with access to TDD equipment may call 1-800-829-4059 for Problem Resolution assistance.

When You Hire a New Employee.—Ask each new employee to complete the 1994 Form W-4. Also, ask the employee to show you his or her social security card so you can record the employee's name and social security number accurately. If the employee has lost the card or recently changed names, have the employee apply for a new card. If the employee does not have a card, have the employee apply for one on **Form SS-5,** Application for a Social Security Card. (See section 10.)

Eligibility for Employment.—You must verify that each new employee is legally eligible to work in the United States. This will include completing the Immigration and Naturalization Service (INS) **Form I-9,** Employment Eligibility Verification Form. The form can be obtained from INS offices. Contact the INS for further information concerning your responsibilities.

When You Become Aware of a Change in an Employee's Name.—Continue to report the employee's wages under the old name until he or she shows you an updated social security card with the new name on it.

When a Crew Leader Furnishes Workers to You.—Record the crew leader's name, address, and employer identification number. (See sections 4 and 18.)

3. Information Returns

You must file Forms W-2 for employees you paid $150 or more in cash wages for the year and for employees you paid less than $150 in some instances. See section 6. You also may have to file information returns to report certain types of payments made during the year. For example, you must file **Form 1099-MISC,** Miscellaneous Income, to report payments of $600 or more to persons not treated as employees (e.g., independent contractors) for services performed for your trade or business. For details about Forms 1099 and for information about required magnetic media filing, see the separate **Instructions for Forms 1099, 1098, 5498, and W-2G.** Do not use the Forms 1099 to report wages and other compensation you paid to employees; report these on Form W-2. See the separate **Instructions for Form W-2** for details.

Information Reporting Call Site.—The IRS operates a centralized call site to answer questions about reporting on Forms W-2, W-3, 1099, and other information returns. If you have questions related to reporting on information returns, you may call (304) 263-8700 (not a toll-free number).

Information Return Penalties

A penalty may be imposed if you fail to file (on paper or on magnetic media) an information return (including Forms W-2 and 1099) or you file with incorrect information.

The amount of the penalty is based on when the correct information returns are filed. The penalty is:

● $15 for each information return if you correctly file within 30 days after the due date (by March 30 if the due date is February 28) with a maximum penalty of $75,000 per year ($25,000 for small businesses, defined below).

● $30 for each information return if you correctly file more than 30 days after the due date but by August 1, with a maximum penalty of $150,000 per year ($50,000 for small businesses).

● $50 for each information return if you correctly file after August 1 or you do not file at all, with a maximum penalty of $250,000 per year ($100,000 for small businesses).

● At least $100 for each information return if your failure is due to intentional disregard of the filing requirements with no maximum penalty.

Exceptions to the Penalty.—In general, the penalty will not apply to any failure that was due to reasonable cause and not to willful neglect.

In addition, the penalty will not apply to a de minimis number of failures. These failures are information returns that were filed but with incomplete or incorrect information and were corrected by August 1. The penalty will not apply to the greater of 10 information returns or ½ of 1% of the

total number of information returns you were required to file for the year.

Definition of Small Business.—A small business is a firm with average annual gross receipts of $5 million or less for the 3 most recent tax years.

Failure to Provide Payee Statement or Providing Incorrect Payee Statement.—A penalty may be imposed if you either fail to furnish a payee statement by the due date or fail to include all correct information on a payee statement. This provision also applies to Form W-2. The penalty is $50 for each failure. The maximum penalty for such failures is $100,000 per year.

4. Who Are Employers of Farmworkers?

In general, you are an employer of farmworkers if your employees:

- Raise or harvest agricultural or horticultural products on a farm;
- Care for your farm and equipment, when most of the care is done on a farm;
- Handle, process, or package any agricultural or horticultural commodity if you produced over half of the commodity;
- Do work related to cotton ginning, turpentine, or gum resin products; or
- Do housework in your private home if it is on a farm that is operated for profit.

Caution: *Household labor may not be a deductible farm expense. See* **Pub. 225,** *Farmer's Tax Guide.*

Crew Leaders

You are an employer of farmworkers if you are a crew leader. A crew leader is a person who furnishes and pays (either on his or her own behalf or on behalf of the farm operator) workers to do farmwork for the farm operator. If there is no written agreement between you and the farm operator stating that you are his or her employee and if you pay the workers (either for yourself or for the farm operator), then you are a crew leader.

5. Wages Subject to Social Security and Medicare Taxes, and Income Tax Withholding

Only cash wages you pay to employees for farmwork are subject to social security and Medicare taxes, and income tax withholding. Cash wages include checks, money orders, etc. Do not count the value of food, lodging, and other noncash items.

Note: *Taxable noncash fringe benefits are included on the Form W-2 as other compensation to the farmworker. See Circular E for information on fringe benefits.*

The maximum amount of cash wages subject to social security tax is $60,600. There is **no maximum** amount of cash wages subject to Medicare and income tax withholding.

The taxes do not apply to cash wages for housework in your private home if it was done by your spouse, or your son or daughter under age 21. Nor do the taxes apply to housework done by your mother or father unless:

- You have a son or daughter who is under age 18 or has a physical or mental condition that requires care by an adult for at least 4 continuous weeks in a calendar quarter (a calendar quarter is a 3-month period ending March 31, June 30, September 30, or December 31) and who lives in your home; and
- You are a widow or widower, or divorced and not remarried, or have a spouse in the home who, because of a physical or mental condition, cannot care for your son or daughter for at least 4 continuous weeks in the quarter.

The taxes also do not apply to wages paid to share farmers or to alien workers admitted under section 101(a)(15)(H)(ii)(a) of the Immigration and Nationality Act on a temporary basis to perform agricultural labor (H-2(A) workers).

In reporting taxable wages on Form 943, show the full amount before tax was deducted. For example, if an employee's cash wages were $200 and you deducted $15.30 as employee tax in 1993 ($12.40 of social security tax and $2.90 of Medicare tax), you would include $200 cash wages on line 2 and $200 cash wages on line 4, Form 943.

Social Security and Medicare for Farmworkers.—Most persons employed or self-employed in farmwork are covered by social security and Medicare. When they reach age 65 or when they become disabled at any age, workers and their dependents may be eligible for monthly benefits (reduced benefits are payable as early as age 62). If a worker dies, the worker's family may be eligible for survivors insurance benefits. In addition to cash benefits, health insurance benefits are available for some workers whether or not they are retired. The Social Security Administration (SSA) makes these payments. For more information about these benefits, please contact any SSA office.

6. How To Determine if Social Security and Medicare Taxes Are Due and if the Wages Are Subject to Income Tax Withholding— The $150 a Worker Test or the $2,500 a Year Test

Social security tax, Medicare tax, and income tax withholding apply to all cash wages you paid during the year to an employee for farmwork if either of the two tests below is met:

- You pay cash wages to an employee of $150 or more in a year (count all cash wages paid on a time, piecework, or other basis) for farmwork. The $150 test applies separately to each farmworker you employ.

If you employ a family of workers, each member is treated separately. Do not count wages paid by other employers.

- You pay $2,500 or more during the year to all your employees for agricultural labor.

Exception: Wages you pay to a farmworker who receives less than $150 in annual cash wages are not subject to social security taxes, Medicare taxes, nor income tax withholding, even if you pay $2,500 or more in that year to all your farmworkers, if the farmworker:

1. Is employed in agriculture as a hand harvest laborer,

2. Is paid piece rates in an operation that is usually paid on a piece-rate basis in the region of employment,

3. Commutes daily from his or her home to the farm, and

4. Had been employed in agriculture less than 13 weeks in the preceding calendar year.

The amounts you pay to these seasonal farmworkers, however, count toward the $2,500-or-more test for determining the social security and Medicare coverage of other farmworkers.

Social security and Medicare taxes apply to most payments of sick pay, including payments made by third parties such as insurance companies. For details, get **Pub. 952,** Sick Pay Reporting.

7. Withholding From Employees

Form W-4.—To know how much income tax to withhold from employees' wages, you should have a Form W-4 on file for each employee. Ask all new employees to give you a signed Form W-4 when they start work. Make the form effective with the first wage payment. If a new employee does not give you a completed Form W-4, withhold tax as if he or she is single, with no withholding allowances. A Form W-4 remains in effect until the employee gives you a new one. If an employee gives you a Form W-4 that replaces an existing Form W-4, begin withholding no later than the start of the first payroll period ending on or after the 30th day from the date you received the replacement Form W-4. For exceptions, see the discussion on page 4 on invalid Forms W-4, Forms W-4 that must be sent to the IRS, and exemption from income tax withholding.

Note: *A Form W-4 that makes a change for the next calendar year will not take effect in the current calendar year.*

Pub. 505, Tax Withholding and Estimated Tax, contains detailed instructions for completing Form W-4. Along with Form W-4, you may wish to order Pub. 505 and **Pub. 919,** Is My Withholding Correct for 1994?, for your employees.

Withholding.—To determine income tax withholding, consider the following:

a. Wages paid.

b. Marital status.—The withholding tables are different for single and for

married employees. On Form W-4, a married employee may choose to have withholding at the higher single rate. A nonresident alien, or a person married to one, is considered single for withholding tax purposes.

An employee whose spouse has died during the year can show status as Married for the year on Form W-4. An employee whose spouse died in either of the two preceding tax years can claim Married status if:

1. The employee's home is maintained as the main household of a child or stepchild for whom the employee can claim an exemption; and

2. The employee could file a joint return with the decedent in the year of the spouse's death.

An employee who qualifies as a "head of household" is considered single for withholding purposes.

c. Withholding allowances.—The number of withholding allowances claimed on the Form W-4 may be different from the number of exemptions claimed on the employee's tax return. The process of determining the correct number of withholding allowances begins with the number of personal exemptions the employee expects to claim on his or her tax return. This number is then increased or decreased based on the employee's financial situation, as outlined on the Form W-4 worksheets.

Employees may claim **fewer** withholding allowances than they are entitled to claim. They may wish to claim fewer allowances to generate a larger tax refund or to offset other sources of taxable income that are not subject to adequate withholding.

d. Exemption from income tax withholding for eligible persons.—An employee may claim to be exempt from income tax withholding because he or she had no income tax liability last year and expects none this year. However, the wages may still be subject to social security and Medicare taxes.

An employee must file a Form W-4 each year by February 15 to claim exemption from withholding. Employers should begin withholding for each employee who previously claimed exemption from withholding but who has not submitted a new Form W-4 for the current year. Withhold tax as if the employee is single with zero withholding allowances.

An employee cannot claim exemption from withholding if (1) his or her income exceeds $600 and includes unearned income (e.g., interest and dividends), and (2) another person can claim the employee as a dependent on their tax return.

Caution: *Students are subject to withholding the same as any other employee. They are not exempt because of "student" status.*

Withholding on Nonresident Aliens.—Employers should remind nonresident aliens when completing Form W-4 that to avoid underwithholding of income taxes they should **(1)** not claim exemption from income tax withholding; **(2)** request

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withholding as if they are single, regardless of their actual marital status; and **(3)** claim only one allowance. However, if the nonresident alien is a resident of Canada, Mexico, Japan, or Korea, he or she may claim one allowance for each dependent. For more information, get **Pub. 515,** Withholding of Tax on Nonresident Aliens and Foreign Corporations.

Sending Certain Forms W-4 to the IRS.—You must send to the IRS copies of certain Forms W-4 received during the quarter from employees still employed by you at the end of the quarter. Send copies when the employee (1) claims more than 10 withholding allowances or (2) claims exemption from withholding and his or her wages would normally be $200 or more per week. You are not required to send any other Forms W-4 unless the IRS notifies you in writing to do so.

Send in each quarter copies of any Forms W-4 that meet either of the above conditions. Complete boxes 8 and 10 on any Forms W-4 you send in. You may use box 9 to identify the office responsible for processing the employee's payroll information. Also send copies of any written statements from employees in support of the claims made on Forms W-4. Do this even if the Forms W-4 are not in effect at the end of the quarter. You can send them to your Internal Revenue Service Center more often if you like. Include a cover letter giving your name, address, employer identification number, and the number of forms included. In certain cases, the IRS may notify you in writing that you must submit specified Forms W-4 more frequently to your district director.

Base withholding on the Forms W-4 that you send in unless the IRS notifies you in writing that you should do otherwise. If the IRS notifies you about a particular employee, base withholding on the number of withholding allowances shown in the IRS notice. You will get a copy of the notice to give to the employee. Also, the employee will get a similar notice directly from the IRS. If the employee later gives you a new Form W-4, follow it only if (1) exempt status is not claimed or (2) the number of withholding allowances is equal to or fewer than the number in the IRS notice. Otherwise, disregard it and do not submit it to the IRS. Continue to follow the IRS notice. If the employee prepares a new Form W-4 explaining any difference with the IRS notice, he or she may either submit it to the IRS or to you. If submitted to you, send the Form W-4 and explanation to the IRS office shown in the notice. Continue to withhold based on the notice until the IRS tells you to follow the new Form W-4.

Filing Form W-4 on Magnetic Media.—Form W-4 information may be filed with the IRS on magnetic media. If you wish to file on magnetic media, you must submit **Form 4419,** Application for Filing Information Returns Magnetically/ Electronically, to request authorization. Get **Pub. 1245,** Specifications for Filing Form W-4, Employee's Withholding Allowance Certificate, on Magnetic Tape, and 5¼-

and 3½-Inch Magnetic Diskettes. To get additional information about magnetic media filing, call the IRS Martinsburg Computing Center at (304) 263-8700.

Note: *Any Forms W-4 with employee supporting statements that you must submit to the IRS must be submitted on paper. They cannot be submitted on magnetic media.*

Invalid Forms W-4.—Any unauthorized change or addition to Form W-4 makes it invalid. This includes taking out any language by which the employee certifies that the form is correct. A Form W-4 is also invalid if, by the date an employee gives it to you, he or she indicates in any way that it is false.

When you get an invalid Form W-4, do not use it to figure withholding. Tell the employee it is invalid and ask for another one. If the employee does not give you a valid one, withhold taxes as if the employee were single and claiming no withholding allowances. However, if you have an earlier Form W-4 for this worker that is valid, withhold as you did before.

Amounts Exempt From Levy on Wages, Salary, and Other Income.—If you receive a Notice of Levy on Wages, Salary, and Other Income (Form 668W or 668W(c)), you must withhold amounts as described in the instructions for these forms. **Pub. 1494,** Table for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income (Forms 668W and 668W(c)), shows the exempt amount. If a levy issued in a prior year is still in effect, use the current year Pub. 1494 to compute the exempt amount.

8. Figuring Withholding

There are several ways to figure income tax withholding:

● Percentage method (see pages 16–17).

● Wage bracket tables (see pages 18–37).

Also see page 14 for directions on how to use the tables for employees claiming more than 10 allowances.

● Alternative formula tables for percentage withholding (get **Pub. 493,** Alternative Tax Withholding Methods and Tables).

● Wage bracket percentage method withholding tables (see Pub. 493).

Employers with automated payroll systems will find the two alternative formula tables and the two alternative wage bracket percentage method tables useful.

● Combined income, employee social security, and employee Medicare tax table (see Pub. 493).

● Annualized wages method (see Pub. 493).

● Average estimated wages method (see Pub. 493).

● Cumulative wages and part-year employment methods (see Pub. 493). These may be used if your employee requests that you use them, and you agree to this.

● Other alternative methods (see page 14).

If an employee wants additional tax withheld, have the employee show the extra amount on Form W-4.

Social Security and Medicare Taxes: Employer's and Employee's Share.—For wages paid in 1994, the social security tax rate is 6.2% and the Medicare tax rate is 1.45% for both the employer and the employee. You can multiply each wage payment by these percentages or use the tables on pages 38 through 40. You can use the amounts in the boxes in the lower right corners of the tables on pages 39 and 40 if the wage payment is $100 or more. For example, the social security tax on a wage payment of $355 would be $22.01 ($18.60 + $3.41) each. The Medicare tax would be $5.15 ($4.35 + $.80) each.

If you would rather pay the employee's share of the social security and Medicare tax without deducting it from his or her wages, you may do so. If you do not deduct the tax, you must still pay it. Any employee social security and Medicare tax you pay is additional income to the employee. (Include it in the employee's Form W-2, box 1, but do not count it for social security and Medicare wages, boxes 3 and 5. Nor is it counted for Federal unemployment tax purposes.)

9. Employer Identification Number (EIN)

If you are required to report withheld income tax or social security and Medicare taxes, you must have an EIN—a nine-digit number separated as follows: 00-0000000.

If you do not have an EIN, apply for one on **Form SS-4,** Application for Employer Identification Number, available at any IRS or SSA office.

If you do not have a number by the time a return is due, write "Applied for" and the date you applied in the space shown for the number. If you do not have a number by the time a tax deposit is due, send your payment to the Internal Revenue Service Center where you file your returns. Make it payable to the Internal Revenue Service and show on it your name (as shown on Form SS-4), address, kind of tax, period covered, and date you applied for an EIN.

You should have only one EIN. If you have more than one, notify the Internal Revenue Service Center where you file your return. State the numbers you have, the name and address to which each number was assigned, and the address of your principal place of business. The IRS will tell you which number to use.

For more information about EINs, get **Pub. 583,** Taxpayers Starting a Business.

10. Employee's Social Security Number (SSN)

An employee's SSN consists of nine digits separated as follows: 000-00-0000.

You must obtain each employee's name and SSN because you must enter them on Form W-2. The SSA keeps a lifetime record of the amount of wages paid to each employee, identified by the employee's name and SSN on Form W-2. This is necessary to prevent mixups between workers with the same or similar names.

If you do not provide the correct name and SSN on Form W-2, you may owe a penalty. If your employee does not have a number, record the employee's full name and address, and have the employee apply for an SSN on Form SS-5, available at any SSA office or call 1-800-772-1213. If your employee has applied for an SSN but does not have one when you file Form W-2, enter "Applied for" on the form. When the employee receives the SSN, file **Form W-2c,** Statement of Corrected Income and Tax Amounts, to show the employee's SSN.

When you hire an employee to whom you expect to pay taxable wages during the year for farmwork, record your employee's name and SSN exactly as they appear on the employee's social security card. If your employee was given a new social security card to show his or her correct name and number after an adjustment to his or her alien residence status, correct your records and show the new information on Form W-2. If you filed Form W-2 for the same employee in prior years under the old name and SSN, file Form W-2c to correct the name and number. Advise the employee to contact the local SSA office about 6 months after the Form W-2c is filed to ensure that his or her records have been updated.

11. Payments of Taxes and Deposit Requirements

Generally, you must make payments of employer and employee social security tax, Medicare tax, and withheld income tax during the year by depositing the tax with an authorized financial institution or a Federal Reserve bank.

Note: *If you employ both farm and nonfarm workers, **DO NOT** combine the taxes reportable on **Form 941,** Employer's Quarterly Federal Tax Return, and Form 943 to decide whether to make a deposit. See **Employers of Both Farm and Nonfarm Workers** at the end of this section.*

Deposit Rules

When To Deposit

There are two deposit schedules—monthly or semiweekly—for determining when you deposit Federal employment and withholding taxes (other than FUTA taxes). These rules apply to Federal income tax withheld on wages, and social security and Medicare taxes. Generally, these rules do not apply to taxes required to be reported on Form 942.

The IRS will notify you each November whether you are a monthly or a semiweekly depositor for the coming calendar year. If you do not receive the notification, you must determine your own deposit schedule. You determine your schedule as a monthly or semiweekly depositor at the beginning of the calendar year based on the total tax you reported on your original Form 943 in the lookback period (explained below).

Transition Rule for 1993.—You were allowed to continue using the old deposit rules during 1993 while you converted your deposit system to the new rules, which were effective January 1, 1993. Your conversion to the new rules, however, must be completed by January 1, 1994.

Lookback Period.—The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for the calendar year 1994 is the calendar year 1992.

Adjustments to lookback period taxes.— To determine your taxes for the lookback period, use only the tax you reported on the original return (Form 943). **Do not** include adjustments made on a supplemental return filed after the due date of the return. However, if you make adjustments on Form 943, the adjustments are included in the total tax for the period in which the adjustments are reported.

*Example of adjustments.—*Employer S originally reported total taxes of $45,000 for the lookback period in 1992. S discovered during February 1994 that the tax during the lookback period was understated by $10,000 and corrected this error with an adjustment on the 1994 Form 943. The total taxes reported in the lookback period is $45,000. The $10,000 adjustment is treated as part of the 1994 taxes.

Monthly Deposit Schedule Rule.—If the total tax reported on Form 943 for the lookback period is $50,000 or less, you are a monthly depositor for the current year. You must deposit employment taxes and taxes withheld on payments made during a calendar month by the 15th day of the following month.

*New employers.—*During the first calendar year of your business, your taxes for the lookback period are considered to be zero. Therefore, you are a monthly depositor for the year in which you first became an employer (but see the **$100,000 One-Day Deposit Rule** exception later).

Semiweekly Deposit Schedule Rule.—If the total tax reported on Form 943 for the lookback period is more than $50,000, you are a semiweekly depositor for the current year. If you are a semiweekly depositor, you must deposit on Wednesday and/or Friday depending on what day of the week you make payments as shown below:

Payment Days/Deposit Periods	Deposit by
Wednesday, Thursday, and/or Friday	Following Wednesday
Saturday, Sunday, Monday, and/or Tuesday	Following Friday

If a return period ends on a day other than Tuesday or Friday, taxes accumulated on the days in the return period just ending are subject to one deposit obligation, and taxes accumulated on the days in the next

return period are subject to a separate deposit obligation. For example, if one return period ends on Thursday and a new return period begins on Friday, taxes accumulated on Wednesday and Thursday are subject to one deposit obligation and taxes accumulated on Friday are subject to a separate obligation. Separate **Forms 8109,** Federal Tax Deposit Coupons, are required for each deposit because two different return periods are affected. Be sure to clearly mark the return period for which the deposit is made on each Form 8109.

Example of Monthly and Semiweekly Rules.—Employer A accumulated taxes on Form 943 as follows:

Calendar year 1992 — $48,000
Calendar year 1993 — $60,000

Employer A is a monthly depositor for 1994 because its taxes for the lookback period ($48,000 for calendar year 1992) were not more than $50,000. However, for 1995, Employer A is a semiweekly depositor because A's total taxes for its lookback period ($60,000 for calendar year 1993) exceeded $50,000.

Deposits on Banking Days Only.—If a deposit is required to be made on a day that is not a banking day, the deposit is considered timely if it is made by the close of the next banking day. For example, if a deposit is required to be made on Friday, but Friday is not a banking day, the deposit is considered timely if it is made by the following Monday.

Semiweekly depositors will always have 3 banking days to make a deposit. That is, if any of the 3 weekdays after the end of a semiweekly period is a banking holiday, you will have one additional banking day to deposit. For example, if a semiweekly depositor accumulated taxes for payments made on Friday and the following Monday is not a banking day, the deposit normally due on Wednesday may be made on Thursday (allowing 3 banking days to make the deposit).

Application of Monthly and Semiweekly Rules.—The terms monthly depositor and semiweekly depositor do not refer to how often your business pays its employees, or even how often you are required to make deposits. The terms identify which set of rules you must follow when a tax liability arises (e.g., when you have a payday). The deposit rules are based on the dates wages are paid; not on when payroll liabilities are accrued.

Monthly rule example. Employer A is a seasonal employer who is a monthly depositor. It pays wages each Friday. During January it paid wages but did not pay any wages during February. Employer A must deposit the combined tax liabilities for the four January paydays by February 15. Employer A does not have a deposit requirement for February (i.e., due by March 15) because no wages were paid in February and, therefore, it did not have a tax liability for February.

Semiweekly rule example. Employer B, who is a semiweekly depositor, pays wages on the last day of the month.

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Employer B will only deposit once a month, but the deposit will be made under the semiweekly deposit rule as follows. Employer B's tax liability for January 31, 1994 (Monday) payday must be deposited by February 4, 1994 (Friday).

$100,000 One-Day Deposit Rule.—If you accumulate taxes of $100,000 or more on any day during a deposit period, you must deposit it by the close of the next banking day, whether you are a monthly or a semiweekly depositor. For monthly depositors, the deposit period is a calendar month. For semiweekly depositors, the deposit periods are Wednesday through Friday and Saturday through Tuesday.

For purposes of the $100,000 rule, do not continue accumulating taxes after the end of a deposit period. For example, if a semiweekly depositor has accumulated taxes of $95,000 on Tuesday and $10,000 on Wednesday, the $100,000 one-day rule does not apply because the $10,000 is accumulated in the next deposit period. Thus, $95,000 must be deposited on Friday and $10,000 must be deposited on the following Wednesday.

In addition, once you accumulate at least $100,000 in a deposit period, stop accumulating at the end of that day and begin to accumulate anew on the next day. For example, Employer C is a semiweekly depositor. On Monday, C accumulates taxes of $110,000 and must deposit on Tuesday, the next banking day. On Tuesday, C accumulates additional taxes of $30,000. Because the $30,000 is not added to the previous $110,000 and is less than $100,000, C must deposit the $30,000 on Friday using the normal semiweekly deposit rule.

If you are a monthly depositor and you accumulate $100,000 employment tax liability on any day, you become a semiweekly depositor on the next day and remain so for the remainder of the calendar year and for the following calendar year.

Example of $100,000 one-day deposit rule.—Employer B started business on February 1, 1994. Because B is a new employer, the taxes for its lookback period are considered to be zero; therefore, B is a monthly depositor. On February 9, B paid wages for the first time and accumulated taxes of $60,000. On February 10, B paid wages and accumulated taxes of $50,000, for a total of $110,000. Because B accumulated $110,000 on February 10, it must deposit $110,000 by February 11, the next banking day.

Accuracy of Deposits (98% Rule).—You will satisfy your deposit obligation if you deposit timely at least 98% of the required deposit or all but $100 of the required deposit. For this rule to apply, you must deposit any shortfall as follows:

● *Monthly Depositor*—Deposit or pay the shortfall with your return by the due date of the Form 943 for the period in which the shortfall occurred. You may pay the shortfall with Form 943 even if the amount exceeds $500.

● *Semiweekly and $100,000 One-Day Depositor*—Deposit by the earlier of the first Wednesday or Friday that comes on or

after the 15th of the month following the month in which the shortfall occurred. For example, if a semiweekly depositor has a shortfall during January 1994, the shortfall makeup date is February 16, 1994 (Wednesday).

You will not be subject to a penalty if your shortfall was due to reasonable cause.

$500 Exception.—If you accumulate less than a $500 tax liability during a year, no deposits are required. You may pay it with your tax return for the year. However, if you are unsure that you will accumulate less than $500 for the year, deposit under the appropriate rules so that you will not be subject to failure to deposit penalties.

Depositing Taxes

Federal Tax Deposit (FTD) Coupon.—Use **Form 8109,** Federal Tax Deposit Coupon, to deposit employment taxes and all other types of taxes that are deposited. **Do not** use Form 8109 to pay delinquent or additional taxes assessed by the IRS. Pay these taxes directly to the IRS Service Center and include a copy of any related bills or notices the IRS sent you.

The IRS will send you an FTD coupon book 5 to 6 weeks after you receive an EIN. (Apply for an EIN on Form SS-4.) The FTD coupons will be preprinted with your name, address, and EIN. The IRS will keep track of the number of FTD coupons you use and **automatically** will send you additional FTD coupons when you need them. If you do not receive your resupply of FTD coupons, contact your local IRS office. You can have the FTD coupon books sent to a branch office, tax preparer, or service bureau that is making your deposits by showing that address on **Form 8109C,** FTD Address Change, which is in the FTD coupon book. (Using Form 8109C will not change your address of record; it will change only the address where the FTD coupons are mailed.)

Include an FTD coupon with each deposit. Clearly mark the correct **TYPE OF TAX** and **TAX PERIOD** on the FTD coupon since it is used to credit the deposit to your tax account.

If you have branch offices depositing taxes, give them FTD coupons and complete instructions so they can deposit the taxes when due.

Please use only your FTD coupons. If you use anyone else's FTD coupon, you may be subject to the failure to deposit penalty. This is because your account will be underpaid by the amount of the deposit credited to the other person's account. See **Penalties** below for details.

Making Deposits.—Mail or deliver the completed FTD coupon, along with a single payment, to a financial institution qualified as a depositary for Federal taxes or to the Federal Tax Department of the Federal Reserve bank or branch (FRB) that serves your area. Follow the instructions in the FTD coupon book. Make your check or money order payable to the depositary or FRB where you deposit the taxes. To help ensure proper crediting of your account, include your EIN, the type of tax (e.g.,

Form 943), and the tax period to which the payment applies on your check or money order.

Depositing Without an EIN.—If you have applied for an EIN but **have not** received it, and you must make a deposit, make the deposit with your Internal Revenue Service Center. **Do not** make the deposit at an authorized depositary or FRB. Make it payable to the Internal Revenue Service and show on it your name (as shown on Form SS-4), address, kind of tax, period covered, and date you applied for an EIN. Attach an explanation to the deposit. **Do not** use Form 8109-B in this situation.

Depositing Without Form 8109.—If you do not have the preprinted Form 8109, you may use Form 8109-B to make deposits. Form 8109-B is an over-the-counter FTD coupon that is not preprinted with your identifying information. It is available at IRS offices. Be sure to have your EIN ready when you contact the office. The phone number for your local IRS office is listed in your telephone directory. You will not be able to obtain this form by calling the general 1-800-TAX-FORM number. Use Form 8109-B to make deposits only if:

- You are a new entity and you already have been assigned an EIN, but you have not received your initial supply of Forms 8109; or
- You have not received your resupply of preprinted Forms 8109.

Deposit Record.—For your records, a stub is provided with each FTD coupon in the coupon book. The FTD coupon itself will not be returned. It is used to credit your account. Your check, bank receipt, or money order is your receipt.

How To Claim Credit for Overpayments.—If you deposited more than the right amount of taxes, on the tax return you file, you can ask to have the overpayment refunded or applied as a credit to your next return. Do not ask the depositary or the FRB to request a refund from the IRS for you.

Deposits at Authorized Financial Institutions.—Authorized depositaries must accept cash, a postal money order drawn to the order of the depositary, or a check or draft drawn on and made payable to the depositary. You can deposit taxes with a check drawn on another depositary only if the depositary is willing to accept that form of payment.

Note: *Deposits made at an unauthorized financial institution may be subject to the failure to deposit penalty.*

Deposits at FRBs.—If you want to make a deposit at an FRB, you must make that deposit with the FRB serving your area. Deposits may be subject to the failure to deposit penalty if the payment is not considered an immediate credit item on the day it is received by the FRB. A personal check, including one drawn on a business account, is not an immediate credit item. To avoid a penalty, deposits made by personal checks drawn on other financial institutions must be made in advance of the deposit due date to allow time for check clearance. To be considered timely, the funds must be available to the FRB on the deposit due date before the FRB's daily cutoff deadline. Contact your local FRB to obtain information concerning check clearance and cutoff schedules.

Timeliness of Deposits.—The IRS determines whether deposits are on time by the date they are received by an authorized depositary or FRB. However, a deposit received by the authorized depositary or FRB after the due date will be considered timely if the taxpayer establishes that it was mailed in the United States at least 2 days before the due date.

Note: *If you are required to deposit any taxes more than once a month, any deposit of $20,000 or more must be made by its due date to be timely.*

Penalties.—Penalties may apply if you do not make required deposits on time, you make deposits at an unauthorized financial institution, you pay directly to the IRS, or you pay with your return (amounts that may be paid with a return are limited). The penalties do not apply if any failure to make a proper and timely deposit was due to reasonable cause and not to willful neglect. For amounts not properly or timely deposited, the penalty rates are:

- 2%—deposits made 1 to 5 days late
- 5%—deposits made 6 to 15 days late
- 10%—deposits made 16 or more days late. This also applies to amounts paid to the IRS within 10 days of the date of the first notice the IRS sent you asking for the tax due
- 10%—deposits made at unauthorized financial institutions or directly to the IRS (but see **Depositing Without an EIN** above)
- 15%—amounts still unpaid more than 10 days after the date of the first notice the IRS sent you asking for the tax due or the day on which you receive notice and demand for immediate payment, whichever is earlier.

*Trust Fund Recovery Penalty.—*If income, social security, and Medicare taxes that must be withheld are not withheld or are not paid to the IRS, the Trust Fund Recovery Penalty may apply. The penalty is 100% of such unpaid taxes. This penalty may apply to you if these unpaid taxes cannot be immediately collected from the employer or business.

The Trust Fund Recovery Penalty may be imposed on all persons determined by the IRS to be responsible for collecting, accounting for, and paying over these taxes, and who acted willfully in not doing so.

A responsible person can be an officer or employee of a corporation, a partner or employee of a partnership, an accountant, or an employee of a sole proprietorship. A responsible person also may include one who signs checks for the business or otherwise has authority to cause the spending of business funds.

Willfully means voluntarily, consciously, and intentionally. A responsible person acts willfully if the person knows the required actions are not taking place.

Order in Which Deposits Are Applied.—Tax deposits are applied first to satisfy any past due underdeposits, with the oldest underdeposit satisfied first.

Example. Employer A is required to make a deposit of $1,000 on February 15 and $1,500 on March 15. A does not make the deposit on February 15. On March 15, A deposits $1,700 assuming that he has paid the March deposit in full and applied $200 to the late February deposit. However, because deposits are applied first to past due underdeposits in due date order, $1,000 of the March 15 deposit is applied to the late February deposit. The remaining $700 is applied to the March 15 deposit. Therefore, in addition to an underdeposit of $1,000 for February 15, A has an underdeposit for March 15 of $800. Penalties will be applied to both underdeposits as explained above.

Employers of Both Farm and Nonfarm Workers

If you employ farmworkers whose wages are reported on Form 943 and nonfarmworkers whose wages are reported on Form 941, you must treat employment taxes reportable on Form 943 (Form 943 taxes) separately from employment taxes reportable on Form 941 (Form 941 taxes). Form 943 taxes and Form 941 taxes are not combined for purposes of determining if (1) a deposit is due, (2) the $100,000 one-day rule applies, or (3) any safe harbor applies.

If a deposit is due, deposit the Form 941 taxes and the Form 943 taxes with separate FTD coupons. For example, if your tax liability at the end of April is $800 reportable on Form 941 and $100 reportable on Form 943, deposit both amounts by the 15th of May. Use one FTD coupon to deposit the $800 of Form 941 taxes and another FTD coupon to deposit the $100 of Form 943 taxes.

12. Advance Payment of the Earned Income Credit (EIC)

An eligible employee (defined later) who has a qualifying child is entitled to receive earned income credit (EIC) payments with his or her pay during the year. To get these payments, the employee must give you a properly completed **Form W-5,** Earned Income Credit Advance Payment Certificate. You are required to make advance EIC payments to employees who give you a completed and signed Form W-5, but you are not required to make these payments to agricultural workers paid on a daily basis.

Beginning in 1994, certain employees who do not have a qualifying child may be able to claim the EIC on their tax return. However, they cannot get advance EIC payments.

Payment of the advance EIC is limited to 60% of the EIC an eligible employee would receive if he or she has only one qualifying child. For 1994, the advance payment can be as much as $1,223. The tables that begin on page 41 reflect that limit.

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Eligible Employee.—Only eligible employees can get advance EIC payments. The eligibility requirements for advance EIC are shown on Form W-5 and are summarized below:

1. The employee must have a qualifying child as defined on Form W-5.

2. The employee's expected 1994 earned income and adjusted gross income (including the spouse's income if the employee files a joint return) must each be less than $23,755.

3. The employee expects to be eligible to claim the EIC for 1994. Employees can get **Pub. 553,** Highlights of 1993 Tax Changes, to see if they are eligible to claim the EIC for 1994. If they expect to file **Form 2555,** Foreign Earned Income, or **Form 2555-EZ,** Foreign Earned Income Exclusion, for 1994, they cannot claim the EIC.

Form W-5.—On Form W-5, an employee states that he or she expects to be eligible for the EIC and shows whether he or she has a certificate in effect with any other current employer. The employee also shows the following:

● Whether he or she has a qualifying child,

● Whether he or she is married,

● If the employee is married, whether his or her spouse has a certificate in effect with any employer.

An employee may have only one certificate in effect with a current employer at one time. If an employee is married and his or her spouse also works, each spouse should file a separate Form W-5.

Length of effective period.—Form W-5 remains in effect until the end of the calendar year unless the employee revokes the certificate or files another one. Eligible employees must file a new certificate each year.

Change of status.—If an employee gives you a signed Form W-5 and later becomes ineligible for advance EIC payments, he or she must revoke the certificate within 10 days after learning about the change of circumstances. The employee must give you a new Form W-5 stating that he or she is no longer eligible for or no longer wants advance EIC payments.

If the employee's situation changes because his or her spouse files a Form W-5, the employee must file a new Form W-5 showing that his or her spouse has a certificate in effect with an employer. This will reduce the maximum amount of advance payments you can make to that employee.

If the employee's spouse has filed a Form W-5 that is no longer in effect, the employee may file a new Form W-5 with you, but is not required to do so. A new form will certify that the spouse does not have a certificate in effect and will increase the maximum amount of advance payments you can make to that employee.

Invalid certificate.—The Form W-5 is invalid if it is incomplete, unsigned, or has an alteration or unauthorized addition. The form has been altered if any of the language has been deleted. Any writing

added to the form other than the requested entries is an unauthorized addition.

You should consider a certificate invalid if an employee has made an oral or written statement that clearly shows the Form W-5 to be false. If you receive an invalid certificate from an employee, tell the employee that the certificate is invalid as of the date the employee made the oral or written statement. For advance EIC payment purposes, the invalid certificate is considered void.

The employer is not required to determine if a completed and signed Form W-5 is correct. However, you should contact the IRS district director if you have reason to believe the certificate has any incorrect statement.

How to Figure the Advance EIC Payment.—You must include advance EIC payments with wages you pay to eligible employees who give you a signed and completed Form W-5. Make the initial certificate effective for the first payroll period ending (or the first wage payment made without regard to a payroll period) on or after the date the employee gives you the form.

For purposes of the advance EIC payment, wages means amounts subject to income tax withholding. For employees who claim exemption from income tax withholding on Form W-4, wages means amounts that would have been subject to income tax withholding. For household employees, wages means amounts subject to social security and Medicare taxes.

To figure the amount of the advance EIC payment to include with the employee's pay, you must consider:

1. Wages, including reported tips, for the pay period.

2. Whether the employee is married or single.

3. Whether a married employee's spouse has a Form W-5 in effect with an employer.

Note: *If during the year you have paid an employee total wages of at least $23,755, you must stop making advance EIC payments to that employee for the rest of the year.*

Figure the amount of advance EIC to include in the employee's pay by using the tables that begin on page 41. There are separate tables for employees whose spouses have a certificate in effect. If an employee shows on Form W-5 that his or her spouse has a Form W-5 in effect with an employer, use either the wage bracket or percentage method tables titled "MARRIED With Both Spouses Filing Certificate." Otherwise, use either the wage bracket or percentage method tables titled "SINGLE or MARRIED Without Spouse Filing Certificate." Be sure to use the correct table for your pay period (i.e., weekly, biweekly, monthly, daily, etc.).

Example. You pay Wanda Carter $140 a week. She has given you a Form W-5 that shows she is married and her husband has given his employer a Form W-5. You have decided to use the wage bracket method to figure your advance EIC payments. You

turn to the wage bracket tables for a weekly payroll period, and look at the table "MARRIED With Both Spouses Filing Certificate." According to this table, you will include a $8 advance EIC payment with Wanda Carter's (net) pay for the week.

Paying the Advance EIC to Employees.—An advance EIC payment is not wages and is not subject to withholding of income, social security, or Medicare taxes. An advance EIC payment does not change the amount of income, social security, or Medicare taxes you withhold from the employee's wages. You add the EIC payment to the employee's net pay for the pay period. At the end of the year, you show the total advance EIC payments in box 9 for "Advance EIC payment" on the Form W-2. Do not include this amount in the "Wages..." box.

Employer's returns.—Show the total payments you made to employees on the advance EIC line of your Form 943. Subtract this amount from your total taxes (see the specific instructions for Form 943).

Generally, employers will make the advance EIC payment from withheld income tax and employee and employer social security and Medicare taxes. These taxes are normally required to be paid over to the IRS either through Federal tax deposits or with employment tax returns. For purposes of deposit due dates, advance EIC payments are considered deposited on the day you pay wages (including the advance EIC payment) to your employees. The advance EIC payment reduces, in this order, the amount of income tax withholding, withheld employee social security and Medicare taxes, and the employer's share of social security and Medicare taxes.

Example. You have 10 employees, each entitled to an advance EIC payment of $10. The total advance payments you make for the payroll period is $100. The total income tax withholding for the payroll period is $90. The total employee and employer social security and Medicare taxes for the payroll period is $122.60 ($61.30 each).

You are considered to have made a deposit of $100 advance EIC payment on the day you paid wages, and you subtract this amount from your employment taxes for the payroll period. The $100 is treated as if you paid the IRS the $90 total income tax withholding and $10 of the employee social security and Medicare taxes. You remain liable only for $112.60 of the social security and Medicare taxes ($51.30 + $61.30 = $112.60).

Advance EIC Payments More Than Taxes Due.—If for any payroll period the total advance EIC payments are more than the total payroll taxes (withheld income tax and both employee and employer share of social security and Medicare taxes), you may choose either of the following options:

Option 1.—Reduce each employee's advance payment by an amount figured by multiplying the employee's advance payment by a fraction. The numerator is the excess advance amount and the

denominator is the total advance EIC payments for the pay period. See **Example** below.

Option 2.—Elect to make full payment of the advance EIC and treat the excess as an advance payment of employment taxes. The excess payment is applied first to income tax withholding, next to employee social security and Medicare taxes, and then to employer social security and Medicare taxes due for the reporting period in which the excess was paid.

Example. You have 10 employees who are each entitled to an advance EIC payment of $10. They are all student nurses whose wages are exempt from social security and Medicare taxes. The total amount of advance EIC payments for the payroll period is $100; the total income tax withholding is $90. The advance EIC amount is $10 more than the total income tax withholding.

Under Option 1, reduce the advance payment to each employee by $1.00, or 1/10 of the excess payment, figured as follows:

$$\frac{\$10 \text{ (excess advance amount)}}{\$100 \text{ (total advance payments)}} = \text{\tiny 1/10} \times \$10 = \$1.00$$

Under Option 2, you choose to pay each employee the full advance EIC amount ($100 total) and treat the excess advance payments ($10) as an advance payment of employment taxes. Show the full $100 as advance EIC on your employment tax return for the reporting period in which you made the payment.

If you elect to make full payment, you must include with your employment tax return a statement of the amount of the excess advance EIC payments and the payroll period to which the excess applies. You may make separate elections for separate pay periods. If the amount of employment taxes you owe on the return remains less than the amount of excess payment, you may claim a refund of the difference or have the credit applied to your next return.

Penalty.—You must make advance EIC payments to employees who correctly fill out Form W-5. If you do not, you are subject to a penalty equal to the amount of the advance EIC payments not made.

Required Notice to Employees

You must notify employees who have no income tax withheld that they may be able to claim a tax refund because of the EIC. Although you do not have to notify employees who claim exemption from withholding on **Form W-4,** Employee's Withholding Allowance Certificate, about the EIC, you are encouraged to notify any employees whose wages for 1993 were less than $23,050 that they may be eligible to claim the credit for 1993. This is because eligible employees may get a refund of the amount of EIC that is more than the tax they owe. For example, an employee who had no tax withheld in 1993 and owes no tax, but is eligible for a $330 EIC, can file a 1993 tax return to get a $330 refund.

You can notify your employees by giving them one of the following:

1. The IRS Form W-2 that has the required statement about the EIC on the back of Copy C.

2. A substitute Form W-2 with the same statement on the back of the employee copy that is on Copy C of the IRS Form W-2.

3. Notice 797, Possible Federal Tax Refund Due to the Earned Income Credit (EIC).

4. Your written statement with the exact wording as Notice 797.

If you are required to give Form W-2 and do so on time, no further notice is necessary if the Form W-2 has the required statement about the EIC on the back of the employee's copy. If a substitute Form W-2 is given on time but doesn't have the required statement, you must notify the employee within 1 week of the date the substitute Form W-2 was given. If Form W-2 is required but isn't given on time, you must give the employee Notice 797 or your written statement by the date Form W-2 was required to be given. If Form W-2 is not required, you must notify the employee by February 7, 1994.

For more information about notification requirements, get **Pub. 1325,** Employers— Required Notice to Certain Employees of a Possible Federal Tax Refund Due to the Earned Income Credit (EIC).

Note: *You are encouraged to notify the following employees that they may be able to claim the EIC on their 1994 returns:*

- *Employees with one qualifying child and wages less than $23,755.*
- *Employees with two or more qualifying children and wages less than $25,296.*
- *Employees without children and wages less than $9,000.*

*Employees may get **Pub. 553**, Highlights of 1993 Tax Changes, for more details.*

13. Requirements for Filing Form 943

You must file a Form 943 for each calendar year beginning with the first year you pay $2,500 or more for farmwork or you employ a farmworker who meets the $150 test explained in section 6. Do not report these wages on Form 941.

After you file your first return, each year we will send you a Form 943 preaddressed with your name, address, and EIN. If you do not receive the preaddressed form, request one from any IRS district office. If you use a blank form, show your name and EIN exactly as they appeared on previous returns.

Send Form 943, with payment of any taxes due that are not required to be deposited, to the IRS by January 31 following the year for which the return is filed (or February 10 if the tax was timely deposited in full). Please note that there may be different addresses for filing returns, depending on whether you file with or without a payment.

Penalties.—For each month or part of a month a return is not filed when required (disregarding any extensions of the filing deadline), there is a penalty of 5% of the amount that should have been shown on the return. The maximum penalty is 25%. Also, for each month or part of a month the tax is paid late (disregarding any extensions of the payment deadline), there is a penalty of 0.5% per month of the amount shown as due. The maximum amount of this penalty cannot exceed 25%. The penalties will not be charged if there is an acceptable reason for failing to file or pay. If you file or pay late, attach an explanation to your Form 943.

In cases where income, social security, and Medicare taxes to be withheld are not withheld or are not paid to the IRS, certain officers or employees of a corporation or certain members or employees of a partnership may become personally liable for the payment of these taxes and penalized an amount equal to the taxes. This is known as the Trust Fund Recovery Penalty. (See page 7.)

14. Correcting Errors

Errors in Withholding Social Security and Medicare Taxes

If you withhold no tax or less than the correct amount, you may correct the mistake by withholding the tax from a later payment to the same employee.

If you withhold employee tax when no tax is due or if you withhold more than the correct amount, you should repay the employee.

If you are unable to repay an overcollection to the employee by the end of the year, you must pay it to the IRS in January of the following year. Attach a separate statement that explains the overcollection and shows your employee's social security number, name, and the amount you overcollected and did not repay the employee. If you are required to file a Form 943 for the year, enter the amount of the overcollection as an addition on line 8 of the return and send the payment and statement with the return.

You cannot adjust amounts reported as income tax withheld in a prior calendar year unless it is to correct an administrative error. An administrative error is any error that does not change the amount of income tax that was actually withheld or deducted from an employee. For example, if the total income tax actually withheld was incorrectly reported due to a mathematical computation or transposition error, this would be an administrative error.

You will not be allowed a refund or credit for any prior year overpayment of income tax that you withheld or deducted from an employee. This is because the employee uses the amount shown on Form W-2 as a credit when filing the income tax return (Form 1040, etc.).

Other Errors in Reporting Social Security and Medicare Taxes

If, after filing a return, you find you made a mistake that resulted in your paying too much tax, you may file **Form 843,** Claim for Refund and Request for Abatement, for a refund of the overpayment or you may subtract the amount from the tax you report on your next return. If the mistake resulted in your not paying enough tax and an additional payment has not been requested, add the amount to the tax you report on your next tax return. You may report your mistakes (including decreases and increases in tax) on your next Form 943 by using line 8 of the return. Because any amount shown on line 8 increases or decreases your tax liability, the adjustment must be included on your record of Federal tax liability on Form 943 or 943-A. Your deposit requirements determine which liability report is used. Include the adjustment in the report entry area that corresponds with the date on which the error was found. If you prefer, you may report the amount immediately on a separate return marked "Supplemental." In either case, attach an explanation of the error on a sheet of paper or Form 941c to the return.

Do not file Form 941c separately from Form 943. Form 941c is not an amended return, but is a statement providing necessary certification and background information supporting the adjustments on line 8 of Form 943.

If you incorrectly reported or left out wages on Form 943, show on a statement or on Form 941c the total wages for all your employees as previously reported and as corrected. Since Form W-2 is used by the SSA to post the employee's social security wages to his or her earnings record, you must give Form W-2c to the employee and send Copy A of Form W-2c to the SSA if a Form W-2 was issued showing any incorrect social security entry.

Forms W-2c, Statement of Corrected Income and Tax Amounts, and **W-3c,** Transmittal of Corrected Income and Tax Statements, must be used to correct errors in previously filed Forms W-2.

Note: *For the purposes of filing a claim, a timely filed Form 943 is considered to be filed on April 15 of the year after the close of the tax year and a claim may be filed within 3 years from that date.*

15. Filing Forms W-2

You must furnish a Form W-2 to every employee to whom you paid any amount for services, including the cash value of any payment you made that was not in cash (e.g., noncash fringe benefits). If you employ a family of workers, you must prepare a Form W-2 for each family worker, not just the head of the household.

Furnish Form W-2 to each recipient of supplemental unemployment compensation benefits or third-party sick pay.

You must furnish a Form W-2 to any employee if the wages were subject to

social security and Medicare taxes. On Form W-2, you must show social security wages separately from Medicare wages, and you must show social security taxes separately from Medicare taxes.

By January 31, 1994, furnish Form W-2 to each employee who was working for you at the end of 1993. If an employee stops working for you during 1994, furnish him or her Form W-2 any time after employment ends but no later than January 31, 1995. However, if the employee asks you for Form W-2, furnish him or her the completed form within 30 days of the request or the last wage payment, whichever is later.

Furnish each employee from whom you withheld no income tax (other than those who claimed exemption from withholding on Form W-4) a copy of Notice 797. See Pub. 1325 for information on when and how to furnish it. Both items are available from the IRS.

Keep for 4 years any payee copies of Forms W-2 that you have tried to deliver without success. You must make a reasonable effort to deliver these statements. An example would be mailing the statement to the recipient's last known address.

By February 28, 1994, send Copy A of all Forms W-2 issued for 1993 to the SSA. Send them with Form W-3 to the SSA Data Operations Center for your state as shown on Form W-3.

Copy A of Form W-2 has two forms on a page. If you make a mistake, mark the Void square and use the next form. Since these forms are processed by machine, make no erasures, strikeovers, or whiteouts of entries. Send the whole page even if one form is blank or void.

If you have a very large number of forms, you may use several packages. Be sure to put your name on each package. Number the packages in order. Write the number of packages below the title of Form W-3 and put it in the first package. Use First-Class Mail to send the forms to the SSA.

If an employee loses or destroys his or her copies, furnish your employee copies of Form W-2 marked "Reissued Statement." Do not send Copy A of the reissued form to the SSA.

If a form is corrected before you file Copy A with the SSA, furnish the employee the corrected copies. Mark the original Copy A "Void" in the proper box and send the new Copy A to the SSA. Do not write "corrected" on the new Copy A.

How To Get Forms.—You can get Form W-2 from the IRS (see page 47). Private printers also produce them. You can use these substitute forms for filing returns with the SSA and for furnishing statements to employees if they comply with the requirements in Pub. 1141. The paper forms you send to the SSA must be in scannable format.

Pub. 1141 explains the format that must be used on substitute paper Forms W-2 and W-3.

Preparing Forms W-2 and W-3

The 1993 Forms W-2 and W-3 have been revised extensively. Please see the 1993 Forms W-2 and W-3 and their instructions for details.

Most employers of farmworkers will complete only the following boxes on the 1993 Forms W-2 and W-3. For more information, see the instructions for Form W-2 and Form W-3. If any entry does not apply to you, leave it blank. Also, see **Reconciling the Forms W-2, W-3, and 943** on page 13.

Form W-2

Boxes b and c.—Show your EIN in box b and your business name and address in box c.

Boxes d, e, and f.—Show your employee's social security number in box d, name in box e, and address in box f. The number and name must match what the SSA has in its records to ensure the employee receives credit. (See section 10.)

Box 1.—Show wages paid (including taxable fringe benefits) subject to income tax, whether or not income tax was withheld. (See section 5.)

Box 2.—Show Federal income tax withheld.

Box 3.—Show wages paid subject to social security taxes. (See section 5.)

Box 4.—Show employee social security tax deducted or paid by you for the employee. (See section 5.)

Boxes 5 and 6.—Show wages paid and tips reported subject to Medicare taxes in box 5, and show the employee Medicare tax withheld or paid by you for the employee in box 6.

Box 9.—Show the advance EIC payments made in the year, if any. (See section 12.)

Boxes 16 Through 21.—You may use these to report state or local income tax information.

Form W-3

Box b.—Mark the square titled "943" in box b.

Boxes c, e, f, and g.—Show the number of Forms W-2 you are sending with Form W-3 in box c, your EIN in box e, your business name in box f, and the address in box g.

Box i.—If you use copies of this form for your state return, you may need to complete this box.

Boxes 1 Through 6.—Add separately the amounts in boxes 1 through 6 of all Forms W-2 and show the totals in boxes 1 through 6 on Form W-3.

Box 9.—Show the total advance EIC payments, if any, for all employees.

Boxes 13 and 14.—Generally, these amounts should agree with the total social security wages and tips, or Medicare wages and tips reported to the IRS, see section 19 for more information about these entries. Show only the amounts reported for the 1993 tax year.

How Employment Taxes Apply to Farmwork	Treatment under employment taxes	
	Income tax withholding, Social security and Medicare	**Federal unemployment**
a. Service on farm* in connection with cultivating soil; raising or harvesting any agricultural or horticultural commodity; the raising, etc., of livestock, poultry, bees, fur-bearing animals, or wildlife.	Taxable if either test in section 6 is met.	Taxable if either test in section 17 is met.
b. Service in employ of owner or operator of farm, if major duties on the farm are in management or maintenance, etc., of farm, tools, or equipment, or in salvaging timber, clearing brush and other debris left by hurricane.	Taxable if either test in section 6 is met.	Taxable if either test in section 17 is met.
c. In connection with the production and harvesting of turpentine and other oleoresinous products.	Taxable if either test in section 6 is met.	Taxable if either test in section 17 is met.
d. Cotton ginning.	Taxable if either test in section 6 is met.	Taxable if either test in section 17 is met.
e. Off the farm, in connection with hatching poultry.	Taxable (not farmwork).	Taxable (not farmwork).
f. On or off the farm in processing maple sap into maple syrup or sugar.	Taxable (not farmwork).	Taxable (not farmwork).
g. In operation or maintenance of ditches, reservoirs, etc. (other than paragraph b above), used only for farming purposes:		
1. If not owned or not operated for profit.	Taxable if either test in section 6 is met.	Taxable if either test in section 17 is met.
2. If owned or operated for profit.	Taxable (not farmwork).	Taxable (not farmwork).
h. In processing, packaging, etc., any agricultural or horticultural commodity in its unmanufactured state:		
1. In employ of farm operator.	If operator produced over half of commodity processed, taxable if either test in section 6 is met; if operator produced half or less, taxable (not farmwork).	If employer produced over half of commodity processed, taxable if either test in section 17 is met; if employer produced half or less, taxable (not farmwork).
2. In employ of unincorporated group of farm operators (not more than 20).	If group produced all commodity processed, taxable if either test in section 6 is met; if group did not produce all, taxable (not farmwork).	If employer produced over half of commodity processed, taxable if either test in section 17 is met; if employer produced half or less, taxable (not farmwork).
3. In employ of other groups of farm operators (including cooperative organizations and commercial handlers).	Taxable (not farmwork).	If employer produced over half of commodity processed, taxable if either test in section 17 is met; if employer produced half or less, taxable (not farmwork).
i. Handling or processing commodities after delivery to terminal market for commercial canning or freezing.	Taxable (not farmwork).	Taxable (not farmwork).
j. Household employees on farm operated for profit.	Taxable if either test in section 6 is met. For household services performed by parent in private home of son or daughter, see section 5.	Taxable if either test in section 17 is met.
k. Service not in the course of employer's trade or business on farm operated for profit. (Cash payments only.)	Taxable if either test in section 6 is met, unless performed by parent in employ of son or daughter.	Taxable only if $50 or more is paid in a quarter and employee works on 24 or more different days in that quarter or on 24 or more days in preceding quarter.
l. Workers admitted under section 101(a)(15)(H)(ii)(a) of the Immigration and Nationality Act on a temporary basis to perform agricultural labor (H-2(A) workers).	Exempt.	Not taxable until 1995, but counted after 1979 to determine if either test in section 17 is met.
m. Family employment.	Exempt if services performed by employer's son or daughter under age 18 but counted to determine if either test in section 6 is met. See section 5 for family household employment. Taxable if spouse employed by spouse.	Exempt if services performed by employer's father, mother, or spouse, or by son or daughter under age 21.
n. Individuals concurrently employed by 2 or more related corporations and paid through a common paymaster that is one of the corporations (see sections 31.3121(s) and 31.3306(p) of the IRS regulations for details).	The related corporations are considered to be a single employer for the purpose of paying wages subject to income tax withholding, and social security and Medicare taxes.	The related corporations are considered to be a single employer for the purpose of paying wages subject to FUTA taxes.

Section 530 of the Revenue Act of 1978 provides relief from employment taxes on payments to certain workers and Public Law 97-248 extends this relief indefinitely. If you have a reasonable basis for treating a worker other than as an employee, there is no liability for employment taxes on the payments to that worker. To get this relief, you must have filed all required Federal tax returns, including information returns, on a basis consistent with your treatment of the worker. In addition, you (or your predecessor) must not have treated any worker holding a substantially similar position as an employee for any period after 1977.

* Definition of farm.—For purposes of all taxes described in this table, the term ''farm'' includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, orchards, plantations, ranches, nurseries, ranges, and greenhouses or other similar structures used mainly for raising agricultural or horticultural commodities. Forestry and lumbering are not farmwork unless the products are for use in the employer's farming operations.

16. Magnetic Media Reporting

You may be required to use magnetic media to furnish the information required by Forms W-2, W-2G, 1042S, 1098, 1099, and 5498. This requirement applies separately to each type of information return. Generally, you are required to use magnetic media if you file at least 250 returns on any of the above forms other than Forms 1099-INT, DIV, OID, PATR, and B. Magnetic media reporting is required if you file more than 50 returns on 1099-INT, DIV, OID, or PATR. Any returns filed on Form 1099-B must be on magnetic media.

For the requirements for furnishing information on magnetic media for Form W-2, get Pub. 1141 and write to: Social Security Administration, Attn: Resubmittal Group, 3-E-10 NB, Metro West Building, P.O. Box 2317, Baltimore, MD 21235. For requirements for the Forms 1042S, 1098, 1099, 5498, and W-2G, get **Pub. 1220,** Specification for Filing Forms 1098, 1099, 5498, and W-2G Electronically or on Magnetic Tape, Cartridge, 5¼, 3½, and 8 Inch Magnetic Diskettes, and write to: Internal Revenue Service, Martinsburg Computing Center, P.O. Box 1359, Martinsburg, WV 25401-1359 (or phone 304-263-8700).

If filing on magnetic media would be an undue hardship, you can apply for a waiver from this requirement, for 1 year at a time, by filing **Form 8508,** Request for Waiver From Filing Information Returns on Magnetic Media. Generally, apply for this waiver at least 45 days before the due date of the returns. For more information on obtaining a waiver, see Form 8508.

If you are filing Forms 1099, 1098, 5498, or W-2G data on magnetic media for the first time, you must obtain IRS approval of the data format you plan to use. Form W-2 filers should see SSA's TIB-4 publication.

Filers with access to a personal computer and a modem may also obtain information on magnetic media filing from the electronic Bulletin Board System (BBS) through either the SSA-BBS or the IRP-BBS (IRS). By using your computer and modem, you can access the SSA-BBS by dialing (410) 965-1133 or the IRP-BBS by dialing (304) 263-2749 (these lines are not toll free or for voice use).

17. Paying and Depositing Federal Unemployment (FUTA) Tax

In general, cash wages paid to your farmworkers are subject to the Federal unemployment tax (FUTA) if you:
● Paid cash wages of $20,000 or more to farmworkers in any calendar quarter in 1992 or 1993; or
● Employed 10 or more farmworkers during some portion of a day (whether or not at the same time) for at least 1 day during any 20 different weeks in 1992 or 1993.

Page 12

Count aliens admitted on a temporary basis to the United States to perform farmwork, also known as workers with H2(A) visas, to determine if you meet either of the above tests. Wages paid to these aliens are exempt through 1994. (Special Agricultural Workers are not members of this group.)

Farmworkers supplied by a crew leader are considered employees of the farm operator for purposes of the FUTA tax unless (1) the crew leader is registered under the Migrant and Seasonal Agricultural Worker Protection Act, or (2) substantially all the workers supplied by the crew leader operate or maintain tractors, harvesting or cropdusting machines, or other machines provided by the crew leader.

You must deposit FUTA tax with an authorized financial institution or the FRB that serves your area. **The deposit rules for FUTA tax are different from those for income, social security, and Medicare taxes.**

Figure your liability for FUTA tax on a quarterly basis. To determine whether you must make a deposit for any of the first three quarters in 1994, figure your FUTA tax by multiplying by .008 that part of the first $7,000 of each employee's annual wages that you paid during the quarter. If any part of the first $7,000 paid to employees is exempt from state unemployment taxes, you may deposit an amount in excess of the .008 rate.

If the amount of FUTA tax for the calendar quarter (plus any undeposited FUTA tax for earlier quarters in the year) is more than $100, deposit the total amount during the first month following the quarter. If the total amount is $100 or less, add it to the FUTA tax for the next quarter and do not make a deposit. Do this for the first three quarters of the year. Use Form 8109 to make these deposits.

By January 31, file **Form 940** or **Form 940-EZ,** Employer's Annual Federal Unemployment (FUTA) Tax Return.

Form 940-EZ is a simple unemployment tax return for filers with uncomplicated tax situations. You can generally use Form 940-EZ if:
● You pay state unemployment taxes (contributions) to only one state;
● You make the payments to the state by the due date of Form 940-EZ; and
● All wages subject to FUTA tax are also subject to state unemployment tax.

If you do not meet these conditions, file Form 940 instead.

If the FUTA tax reported on Form 940 or 940-EZ minus the amounts deposited for the first three quarters is more than $100, deposit the whole amount by January 31. If the tax (minus any deposits) is $100 or less, you may either deposit the tax or pay it with the return by January 31.

If you make deposits on time in full payment of the tax due for the year, you may file Form 940 or 940-EZ on or before February 10.

Once you have filed a Form 940 or 940-EZ, we will send you a preaddressed form near the end of each calendar year. If you do not receive a form, request one from an Internal Revenue Service office in time to file when due.

To amend a return after you have filed it, complete a Form 940 or 940-EZ with the revised figures. Check the box above Part I and attach an explanation of the revision.

Note: *If you have acquired a business from someone else, you may be able to claim a special credit as a successor employer, under Code section 3302(e). This credit applies only if the previous owner was not an employer liable for the FUTA tax in the year you acquired the business. See Regulations section 31.3302(e)-1 for details. Also see Rev. Proc. 84-77, 1984-2 C.B. 753, for the procedures used in filing returns in a predecessor-successor situation.*

Magnetic Tape Filing of Form 940.— Reporting agents filing Forms 940 for groups of taxpayers can file them on magnetic tape. See **Pub. 1314,** Magnetic Tape Reporting of Form 940, Employer's Federal Unemployment Tax Return.

18. Records You Should Keep

Every employer subject to employment taxes must keep all related records available for inspection for at least 4 years after the due date of the return period to which the records relate, or the date the taxes are paid, whichever is later. You may keep the records in whatever form you choose.

Keep a record of:
● Your EIN.
● Names, addresses, social security numbers, and occupations of employees.
● Dates of employees' employment.
● Amounts and dates of all cash wages, noncash payments, annuity, and pension payments.
● Periods for which employees were paid while absent due to sickness or injury, and the amount and weekly rate of payments you or third-party payers made to them.
● Copies of employees' income tax withholding allowance certificates.
● Copies of Form W-5.
● Advance EIC payments.
● Dates and amounts of tax deposits you made.
● Copies of returns filed.
● Any amount deducted as employee social security and Medicare taxes.
● The amount of income tax withheld.
● Records of fringe benefits provided, including substantiation required under Code section 274 and related regulations.

If you did not keep records because you did not expect to pay $2,500 or more for agricultural labor or did not expect an employee to meet the $150 test and you later find the wages will be taxable, you should begin keeping records for the

employee. Estimate as best you can what you paid the employee previously during the year.

If a crew leader furnished you with farmworkers, you must keep a record of the name, permanent mailing address, and EIN of the crew leader. If the crew leader has no permanent mailing address, record his or her present address.

19. Reconciling the Forms W-2, W-3, and 943

When there are discrepancies between amounts reported on Form 943 filed with the IRS and Forms W-2 and W-3 filed with the SSA, we must contact you to resolve the discrepancies. This costs time and money, both for the Government and for you the employer.

To eliminate errors that can cause discrepancies—

1. Report bonuses as wages and as social security and Medicare wages on Forms W-2 and 943.

2. Report both social security and Medicare wages and taxes separately on Forms W-2, W-3, and 943.

3. Report social security taxes on Form W-2 in the box for social security tax withheld, not as social security wages.

4. Report Medicare taxes on Form W-2 in the box for Medicare tax withheld, not as Medicare wages.

5. Make sure social security wage amounts for each employee do not exceed the annual social security wage maximum limits.

6. Do not report noncash wages not subject to social security or Medicare taxes as social security or Medicare wages.

To reduce the discrepancies between amounts reported on Forms W-2, W-3, and 943—

1. Be sure the amounts on Form W-3 are the total amounts from Forms W-2.

2. Reconcile Form W-3 with your Form 943 by comparing amounts reported for—

● Social security wages, social security tips, and Medicare wages and tips. The amounts may not match if, for example, you made adjustments for the current year on Form 941c. In this case, the amounts reported in boxes 13 and 14 of Form W-3 should include Form 941c adjustments only for the current year (i.e., if the Form 941c adjustments include amounts for a prior year, do not report those adjustments on the current year Form W-3).

● Social security and Medicare taxes. The amounts shown on the Form 943, including current year adjustments, should be approximately twice the amounts shown on Form W-3.

● Advance earned income credit.

As noted, amounts reported on Forms W-2, W-3, and 943 may not match for valid reasons. If they do not match, you should determine that the reasons are valid. Keep your reconciliation so you will have a record of why amounts did not match in case there are inquiries from the IRS or the SSA.

20. Income Tax Withholding and Advance Earned Income Credit (EIC) Payment Methods

Percentage Method

If you do not want to use the wage bracket tables on pages 18 through 37 to figure how much income tax to withhold, you can use a percentage computation based on the table below and the appropriate rate table. This method works for any number of withholding allowances the employee claims.

Use these steps to figure the income tax to withhold under the percentage method:

1. Multiply one withholding allowance (see table below) by the number of allowances the employee claims.

2. Subtract that amount from the employee's wages.

3. Determine amount to withhold from appropriate table on page 16 or 17.

Percentage Method—Amount for One Withholding Allowance

Payroll period	One with-holding allowance
Weekly	$47.12
Biweekly	94.23
Semimonthly	102.08
Monthly	204.17
Quarterly	612.50
Semiannually	1,225.00
Annually	2,450.00
Daily or miscellaneous (each day of the payroll period)	9.42

Example. An unmarried employee is paid $450 weekly. This employee has in effect a Form W-4 claiming two withholding allowances. Using the percentage method, figure the income tax as follows:

1.	Total wage payment	$450.00
2.	One allowance	$47.12
3.	Allowances claimed on Form W-4	2
4.	Line 2 times line 3	94.24
5.	Amount subject to withholding (subtract line 4 from line 1)	$355.76
6.	Tax to be withheld on $355.76 from Table 1— single person, page 16	45.86

To figure the income tax to withhold, you may reduce the last digit of the wages to zero, or figure the wages to the nearest dollar.

Annual Income Tax Withholding.—Figure the income tax to withhold on annual wages under the Percentage Method of Withholding for an annual payroll period. Then prorate the tax back to the payroll period.

Example. A married person claims four withholding allowances. She is paid $1,000 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of $52,000. Subtract $9,800 (the value of four withholding allowances) for a balance of $42,200. The table for the Annual Payroll Period gives a tax of $5,416.50 to be withheld. Divide the annual tax by 52. The weekly tax is $104.16.

Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 18 through 37) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

Note: *If you cannot use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described on page 13. Be sure to reduce wages by the amount of total withholding allowances before using the percentage method tables on pages 16 and 17.*

Adjusting Wage Bracket Withholding for Employees Claiming More Than 10 Withholding Allowances

Note: *The percentage method of figuring withholding adapts to any number of allowances.*

The wage bracket tables can be used if an employee claims up to 10 allowances. More than 10 allowances may be claimed because of the special withholding allowance, additional allowances for deductions and credits, and the system itself.

To adapt the tables to employees with more than 10 allowances:

a. Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. (The allowance values are in the **Percentage Method— Amount for One Withholding Allowance** table on page 13.)

b. Subtract the result from the employee's wages.

c. On this amount, find and withhold the tax in the column for 10 allowances.

This is a voluntary method. If you use the wage bracket tables, you may continue to withhold the amount in the "10" column when your employee has more than 10 allowances, using the method on page 13. You can also use any other methods described below.

Alternative Methods of Income Tax Withholding

Rather than the Percentage or Wage Bracket Methods described on page 13, you can use an alternative method to withhold income tax. **Pub. 493,** Alternative Tax Withholding Methods and Tables,

describes these alternative methods and contains:

a. Formula tables for percentage method withholding (for automated payroll systems).

b. Wage bracket percentage method tables (for automated payroll systems).

c. Combined income, social security, and Medicare tax withholding tables.

Some of the alternative methods explained in Pub. 493 are annualized wages, average estimated wages, cumulative wages, and part-year employment. For more information on alternative methods, also see Regulations sections 31.3402(h)(1)-1 through (h)(4)-1.

Advance Earned Income Credit (EIC) Payment Methods

To figure the advance EIC payment, you may use either the Percentage Method or the Wage Bracket Method explained below. You may use other methods for figuring advance EIC payments if the amount of the payment is about the same as it would be using tables in this booklet. See the tolerances allowed in the chart under Other Methods in Pub. 493. See section 12 in this publication for an explanation of the advance payment of EIC.

Percentage Method

If you do not want to use the wage bracket tables to figure how much to include in an employee's wages for the advance EIC payment, you can use the percentage computation based on the appropriate rate table.

Find the employee's gross wages before any deductions in the appropriate table on pages 41 and 42. There are different tables for (a) single or married employees without spouse filing a certificate and (b) married employees with both spouses filing certificates. Determine the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

Wage Bracket Method

If you use the wage bracket tables on pages 43 through 45, figure the advance EIC payment as follows.

Find the employee's gross wages before any deductions, using the appropriate table. There are different tables for (a) single or married employees without spouse filing a certificate and (b) married employees with both spouses filing certificates. Determine the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

With either method, the number of withholding allowances an employee claims on Form W-4 is not used in figuring the advance EIC payment. Nor does it matter that the employee has claimed exemption from income tax withholding on Form W-4.

Whole Dollar Withholding and Paying Advance EIC

The income tax withholding amounts in the wage bracket tables (pages 18 through 37) have been rounded to whole dollar amounts.

When employers use the percentage method (pages 16 and 17) or an alternative method of income tax withholding, the tax for the pay period may be rounded to the nearest dollar.

The wage bracket tables for advance EIC payments (pages 43 through 45) have also been rounded to whole dollar amounts. If you use the percentage method for advance EIC payments (pages 41 and 42), the payments may be rounded to the nearest dollar.

If rounding is used, it must be used consistently. Round withheld tax amounts to the nearest whole dollar by (1) dropping amounts under 50 cents, and (2) increasing amounts from 50 to 99 cents to the next higher dollar. For example, $2.30 becomes $2, and $2.80 becomes $3.

Form **943**	**Employer's Annual Tax Return for Agricultural Employees**	OMB No. 1545-0035
Department of the Treasury Internal Revenue Service	▶ For more information, see Circular A. ▶ For Paperwork Reduction Act Notice, see page 2.	**19****93**

Your name, address, employer identification number, and calendar year of return. (If not correct, please change.)

Name (as distinguished from trade name) John J. Jones Trade name, if any	Calendar year 1993 Employer identification number 12-3456789
Address and ZIP code Route 1, Yourtown, USA 00000	

T	
FF	
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If address is different from prior return, check here . . . ▶ ☐

If you do not have to file returns in the future, write "FINAL RETURN" here . . . . ▶

1	Number of agricultural employees employed in the pay period that includes March 12, 1993 . . ▶	**1**	4	
2	Total wages subject to social security taxes (see instructions) **2** 55,000 00			
3	Social security taxes (multiply line 2 by 12.4% (.124))	**3**	6,820	00
4	Total wages subject to Medicare taxes (see instructions). **4** 55,000 00			
5	Medicare taxes (multiply line 4 by 2.9% (.029))	**5**	1,595	00
6	Federal income tax withheld (see instructions).	**6**	6,585	10
7	Total taxes (add lines 3, 5, and 6)	**7**	15,000	10
8	Adjustment to taxes, attach Form 941c (see instructions)	**8**	(10) Fractions only	
9	Total taxes as adjusted (line 7 as adjusted by line 8)	**9**	15,000	00
10	Advance earned income credit (EIC) payments, if any (see instructions on page 4)	**10**	600	00
11	Net taxes (subtract line 10 from line 9)	**11**	14,400	00
12	**Total deposits** for 1993, including any overpayment from 1992, as shown in your records. . .	**12**	14,400	00
13	**Balance due** (subtract line 12 from line 11—see instructions). Pay to Internal Revenue Service . ▶	**13**	0	
14	**Overpayment,** if line 12 is more than line 11, enter here ▶ $ and check if to be: ☐ Applied to next return, or ☐ Refunded.			

Check if you are a first-time semiweekly depositor (see deposit rules on page 4) . . . . ▶ ☐

Record of Federal Tax Liability.—If line 11 is less than $500, do not use this record. Pay the taxes with Form 943 or deposit them by January 31, 1994. If you are a semiweekly depositor, do not use this record. Instead, complete and attach Form 943-A. See **Deposit Rules** on page 4. If you are a monthly depositor, enter your tax liability in the column next to the month in which the liability was incurred.

The total tax liability for the year (line M) should equal net taxes (line 11).

Deposit period ending	Tax liability for month		Deposit period ending	Tax liability for month		Deposit period ending	Tax liability for month	
A January 31 . .	1,200	00	**F** June 30 . .	1,200	00	**K** November 30 .	1,200	00
B February 28 . .	1,200	00	**G** July 31 . . .	1,200	00	**L** December 31 .	1,200	00
C March 31 . .	1,200	00	**H** August 31 . .	1,200	00			
D April 30 . . .	1,200	00	**I** September 30 .	1,200	00	**M** Total liability for year (add lines A through L) . .		
E May 31 . . .	1,200	00	**J** October 31 .	1,200	00		14,400	00

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶ *John J. Jones*   **Print Your Name and Title** ▶ John J. Jones, Owner   **Date** ▶ Jan. 29, 1994

Cat. No. 11252K

Exhibit of Form 943

(See Form 943 for detailed instructions.)

After you file your first Form 943, we will send you a Form 943 every year with a label showing your name, trade name (if any), EIN, and the calendar year covered by the return. If the label is incorrect or if your address changes, draw a line through the error and correct it.

Line 1.—Enter the total number of farmworkers employed in the pay period that includes March 12. Do not include household employees in your private nonfarm home, persons who receive no pay during the pay period, pensioners, or members of the Armed Forces.

Lines 2 and 4.—Enter the total taxable cash wages you paid during the year to all of your farmworkers who meet either test described in section 6.

Line 3.—Multiply the total cash wages on line 2 by 12.4%.

Line 5.—Multiply the total cash wages on line 4 by 2.9%.

Line 6.—Enter the total Federal income tax you withheld for the year.

Line 10.—Enter the total advance EIC payments, if any, you made for the year.

Line 12.—Enter the total deposits you made for 1993, including final deposit and any overpayment applied from 1992, as shown in your records.

Line 13.—This is the amount, if any, to pay the Internal Revenue Service when you file your return.

Please remember to sign the return, print your name and title, and enter the date.

Tables for Percentage Method of Withholding
(For Wages Paid in 1994)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over $50		$0	
Over—	**But not over—**		**of excess over—**
$50	—$463 . . .	15%	—$50
$463	—$968 . . .	$61.95 plus 28%	—$463
$968	—$2,238 . .	$203.35 plus 31%	—$968
$2,238	—$4,834 . .	$597.05 plus 36%	—$2,238
$4,834		$1,531.61 plus 39.6%	—$4,834

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over $122		$0	
Over—	**But not over—**		**of excess over—**
$122	—$806 . . .	15%	—$122
$806	—$1,606 . .	$102.60 plus 28%	—$806
$1,606	—$2,767 . .	$326.60 plus 31%	—$1,606
$2,767	—$4,883 . .	$686.51 plus 36%	—$2,767
$4,883		$1,448.27 plus 39.6%	—$4,883

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over $99		$0	
Over—	**But not over—**		**of excess over—**
$99	—$927 . . .	15%	—$99
$927	—$1,936 . .	$124.20 plus 28%	—$927
$1,936	—$4,475 . .	$406.72 plus 31%	—$1,936
$4,475	—$9,667 . .	$1,193.81 plus 36%	—$4,475
$9,667		$3,062.93 plus 39.6%	—$9,667

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over $244		$0	
Over—	**But not over—**		**of excess over—**
$244	—$1,612 . .	15%	—$244
$1,612	—$3,212 . .	$205.20 plus 28%	—$1,612
$3,212	—$5,535 . .	$653.20 plus 31%	—$3,212
$5,535	—$9,765 . .	$1,373.33 plus 36%	—$5,535
$9,765		$2,896.13 plus 39.6%	—$9,765

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over $107		$0	
Over—	**But not over—**		**of excess over—**
$107	—$1,004 . .	15%	—$107
$1,004	—$2,097 . .	$134.55 plus 28%	—$1,004
$2,097	—$4,848 . .	$440.59 plus 31%	—$2,097
$4,848	—$10,473 . .	$1,293.40 plus 36%	—$4,848
$10,473		$3,318.40 plus 39.6%	—$10,473

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over $265		$0	
Over—	**But not over—**		**of excess over—**
$265	—$1,746 . .	15%	—$265
$1,746	—$3,479 . .	$222.15 plus 28%	—$1,746
$3,479	—$5,996 . .	$707.39 plus 31%	—$3,479
$5,996	—$10,579 . .	$1,487.66 plus 36%	—$5,996
$10,579		$3,137.54 plus 39.6%	—$10,579

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over $215		$0	
Over—	**But not over—**		**of excess over—**
$215	—$2,008 . .	15%	—$215
$2,008	—$4,194 . .	$268.95 plus 28%	—$2,008
$4,194	—$9,696 . .	$881.03 plus 31%	—$4,194
$9,696	—$20,946 . .	$2,586.65 plus 36%	—$9,696
$20,946		$6,636.65 plus 39.6%	—$20,946

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over $529		$0	
Over—	**But not over—**		**of excess over—**
$529	—$3,492 . .	15%	—$529
$3,492	—$6,958 . .	$444.45 plus 28%	—$3,492
$6,958	—$11,992 . .	$1,414.93 plus 31%	—$6,958
$11,992	—$21,158 . .	$2,975.47 plus 36%	—$11,992
$21,158		$6,275.23 plus 39.6%	—$21,158

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over $644		$0	
Over—	**But not over—**		**of excess over—**
$644	—$6,025 . .	15%	—$644
$6,025	—$12,581 . .	$807.15 plus 28%	—$6,025
$12,581	—$29,088 . .	$2,642.83 plus 31%	—$12,581
$29,088	—$62,838 . .	$7,760.00 plus 36%	—$29,088
$62,838	. . . . . .	$19,910.00 plus 39.6%	—$62,838

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over $1,588		$0	
Over—	**But not over—**		**of excess over—**
$1,588	—$10,475 . .	15%	—$1,588
$10,475	—$20,875 . .	$1,333.05 plus 28%	—$10,475
$20,875	—$35,975 . .	$4,245.05 plus 31%	—$20,875
$35,975	—$63,475 . .	$8,926.05 plus 36%	—$35,975
$63,475	. . . . . .	$18,826.05 plus 39.6%	—$63,475

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over $1,288 . . .		$0	
Over—	**But not over—**		**of excess over—**
$1,288	—$12,050 . .	15%	—$1,288
$12,050	—$25,163 . .	$1,614.30 plus 28%	—$12,050
$25,163	—$58,175 . .	$5,285.94 plus 31%	—$25,163
$58,175	—$125,675 . .	$15,519.66 plus 36%	—$58,175
$125,675	. . . . . .	$39,819.66 plus 39.6%	—$125,675

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over $3,175		$0	
Over—	**But not over—**		**of excess over—**
$3,175	—$20,950 . .	15%	—$3,175
$20,950	—$41,750 . .	$2,666.25 plus 28%	—$20,950
$41,750	—$71,950 . .	$8,490.25 plus 31%	—$41,750
$71,950	—$126,950 . .	$17,852.25 plus 36%	—$71,950
$126,950	. . . . . .	$37,652.25 plus 39.6%	—$126,950

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over $2,575 . . .		$0	
Over—	**But not over—**		**of excess over—**
$2,575	—$24,100 . .	15%	—$2,575
$24,100	—$50,325 . .	$3,228.75 plus 28%	—$24,100
$50,325	—$116,350 . .	$10,571.75 plus 31%	—$50,325
$116,350	—$251,350 . .	$31,039.50 plus 36%	—$116,350
$251,350	. . . . . .	$79,639.50 plus 39.6%	—$251,350

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over $6,350		$0	
Over—	**But not over—**		**of excess over—**
$6,350	—$41,900 . .	15%	—$6,350
$41,900	—$83,500 . .	$5,332.50 plus 28%	—$41,900
$83,500	—$143,900 . .	$16,980.50 plus 31%	—$83,500
$143,900	—$253,900 . .	$35,704.50 plus 36%	—$143,900
$253,900	. . . . . .	$75,304.50 plus 39.6%	—$253,900

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over $9.90		$0	
Over—	**But not over—**		**of excess over—**
$9.90	—$92.70 . .	15%	—$9.90
$92.70	—$193.60 . .	$12.42 plus 28%	—$92.70
$193.60	—$447.50 . .	$40.67 plus 31%	—$193.60
$447.50	—$966.70 . .	$119.38 plus 36%	—$447.50
$966.70	. . . . . .	$306.29 plus 39.6%	—$966.70

(b) MARRIED person—

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over $24.40		$0	
Over—	**But not over—**		**of excess over—**
$24.40	—$161.20 . .	15%	—$24.40
$161.20	—$321.20 . .	$20.52 plus 28%	—$161.20
$321.20	—$553.50 . .	$65.32 plus 31%	—$321.20
$553.50	—$976.50 . .	$137.33 plus 36%	—$553.50
$976.50	. . . . . .	$289.61 plus 39.6%	—$976.50

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 1994)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	$55	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	3	0	0	0	0	0	0	0	0	0	0
70	75	3	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	5	0	0	0	0	0	0	0	0	0	0
85	90	6	0	0	0	0	0	0	0	0	0	0
90	95	6	0	0	0	0	0	0	0	0	0	0
95	100	7	0	0	0	0	0	0	0	0	0	0
100	105	8	1	0	0	0	0	0	0	0	0	0
105	110	9	2	0	0	0	0	0	0	0	0	0
110	115	9	2	0	0	0	0	0	0	0	0	0
115	120	10	3	0	0	0	0	0	0	0	0	0
120	125	11	4	0	0	0	0	0	0	0	0	0
125	130	12	5	0	0	0	0	0	0	0	0	0
130	135	12	5	0	0	0	0	0	0	0	0	0
135	140	13	6	0	0	0	0	0	0	0	0	0
140	145	14	7	0	0	0	0	0	0	0	0	0
145	150	15	8	1	0	0	0	0	0	0	0	0
150	155	15	8	1	0	0	0	0	0	0	0	0
155	160	16	9	2	0	0	0	0	0	0	0	0
160	165	17	10	3	0	0	0	0	0	0	0	0
165	170	18	11	4	0	0	0	0	0	0	0	0
170	175	18	11	4	0	0	0	0	0	0	0	0
175	180	19	12	5	0	0	0	0	0	0	0	0
180	185	20	13	6	0	0	0	0	0	0	0	0
185	190	21	14	7	0	0	0	0	0	0	0	0
190	195	21	14	7	0	0	0	0	0	0	0	0
195	200	22	15	8	1	0	0	0	0	0	0	0
200	210	23	16	9	2	0	0	0	0	0	0	0
210	220	25	18	11	4	0	0	0	0	0	0	0
220	230	26	19	12	5	0	0	0	0	0	0	0
230	240	28	21	14	7	0	0	0	0	0	0	0
240	250	29	22	15	8	1	0	0	0	0	0	0
250	260	31	24	17	10	3	0	0	0	0	0	0
260	270	32	25	18	11	4	0	0	0	0	0	0
270	280	34	27	20	13	6	0	0	0	0	0	0
280	290	35	28	21	14	7	0	0	0	0	0	0
290	300	37	30	23	16	9	1	0	0	0	0	0
300	310	38	31	24	17	10	3	0	0	0	0	0
310	320	40	33	26	19	12	4	0	0	0	0	0
320	330	41	34	27	20	13	6	0	0	0	0	0
330	340	43	36	29	22	15	7	0	0	0	0	0
340	350	44	37	30	23	16	9	2	0	0	0	0
350	360	46	39	32	25	18	10	3	0	0	0	0
360	370	47	40	33	26	19	12	5	0	0	0	0
370	380	49	42	35	28	21	13	6	0	0	0	0
380	390	50	43	36	29	22	15	8	1	0	0	0
390	400	52	45	38	31	24	16	9	2	0	0	0
400	410	53	46	39	32	25	18	11	4	0	0	0
410	420	55	48	41	34	27	19	12	5	0	0	0
420	430	56	49	42	35	28	21	14	7	0	0	0
430	440	58	51	44	37	30	22	15	8	1	0	0
440	450	59	52	45	38	31	24	17	10	3	0	0
450	460	61	54	47	40	33	25	18	11	4	0	0
460	470	63	55	48	41	34	27	20	13	6	0	0
470	480	65	57	50	43	36	28	21	14	7	0	0
480	490	68	58	51	44	37	30	23	16	9	2	0
490	500	71	60	53	46	39	31	24	17	10	3	0
500	510	74	61	54	47	40	33	26	19	12	5	0
510	520	77	63	56	49	42	34	27	20	13	6	0
520	530	79	66	57	50	43	36	29	22	15	8	1
530	540	82	69	59	52	45	37	30	23	16	9	2
540	550	85	72	60	53	46	39	32	25	18	11	4
550	560	88	75	62	55	48	40	33	26	19	12	5
560	570	91	77	64	56	49	42	35	28	21	14	7
570	580	93	80	67	58	51	43	36	29	22	15	8
580	590	96	83	70	59	52	45	38	31	24	17	10
590	600	99	86	73	61	54	46	39	32	25	18	11

(For Wages Paid in 1994)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$600	$610	$102	$89	$75	$62	$55	$48	$41	$34	$27	$20	$13
610	620	105	91	78	65	57	49	42	35	28	21	14
620	630	107	94	81	68	58	51	44	37	30	23	16
630	640	110	97	84	71	60	52	45	38	31	24	17
640	650	113	100	87	73	61	54	47	40	33	26	19
650	660	116	103	89	76	63	55	48	41	34	27	20
660	670	119	105	92	79	66	57	50	43	36	29	22
670	680	121	108	95	82	69	58	51	44	37	30	23
680	690	124	111	98	85	71	60	53	46	39	32	25
690	700	127	114	101	87	74	61	54	47	40	33	26
700	710	130	117	103	90	77	64	56	49	42	35	28
710	720	133	119	106	93	80	67	57	50	43	36	29
720	730	135	122	109	96	83	69	59	52	45	38	31
730	740	138	125	112	99	85	72	60	53	46	39	32
740	750	141	128	115	101	88	75	62	55	48	41	34
750	760	144	131	117	104	91	78	65	56	49	42	35
760	770	147	133	120	107	94	81	67	58	51	44	37
770	780	149	136	123	110	97	83	70	59	52	45	38
780	790	152	139	126	113	99	86	73	61	54	47	40
790	800	155	142	129	115	102	89	76	63	55	48	41
800	810	158	145	131	118	105	92	79	65	57	50	43
810	820	161	147	134	121	108	95	81	68	58	51	44
820	830	163	150	137	124	111	97	84	71	60	53	46
830	840	166	153	140	127	113	100	87	74	61	54	47
840	850	169	156	143	129	116	103	90	77	63	56	49
850	860	172	159	145	132	119	106	93	79	66	57	50
860	870	175	161	148	135	122	109	95	82	69	59	52
870	880	177	164	151	138	125	111	98	85	72	60	53
880	890	180	167	154	141	127	114	101	88	75	62	55
890	900	183	170	157	143	130	117	104	91	77	64	56
900	910	186	173	159	146	133	120	107	93	80	67	58
910	920	189	175	162	149	136	123	109	96	83	70	59
920	930	191	178	165	152	139	125	112	99	86	73	61
930	940	194	181	168	155	141	128	115	102	89	75	62
940	950	197	184	171	157	144	131	118	105	91	78	65
950	960	200	187	173	160	147	134	121	107	94	81	68
960	970	203	189	176	163	150	137	123	110	97	84	71
970	980	206	192	179	166	153	139	126	113	100	87	73
980	990	209	195	182	169	155	142	129	116	103	89	76
990	1,000	212	198	185	171	158	145	132	119	105	92	79
1,000	1,010	215	201	187	174	161	148	135	121	108	95	82
1,010	1,020	218	203	190	177	164	151	137	124	111	98	85
1,020	1,030	221	206	193	180	167	153	140	127	114	101	87
1,030	1,040	224	210	196	183	169	156	143	130	117	103	90
1,040	1,050	227	213	199	185	172	159	146	133	119	106	93
1,050	1,060	230	216	201	188	175	162	149	135	122	109	96
1,060	1,070	233	219	204	191	178	165	151	138	125	112	99
1,070	1,080	237	222	207	194	181	167	154	141	128	115	101
1,080	1,090	240	225	210	197	183	170	157	144	131	117	104
1,090	1,100	243	228	214	199	186	173	160	147	133	120	107
1,100	1,110	246	231	217	202	189	176	163	149	136	123	110
1,110	1,120	249	234	220	205	192	179	165	152	139	126	113
1,120	1,130	252	237	223	208	195	181	168	155	142	129	115
1,130	1,140	255	241	226	211	197	184	171	158	145	131	118
1,140	1,150	258	244	229	214	200	187	174	161	147	134	121
1,150	1,160	261	247	232	218	203	190	177	163	150	137	124
1,160	1,170	264	250	235	221	206	193	179	166	153	140	127
1,170	1,180	268	253	238	224	209	195	182	169	156	143	129
1,180	1,190	271	256	241	227	212	198	185	172	159	145	132
1,190	1,200	274	259	245	230	215	201	188	175	161	148	135
1,200	1,210	277	262	248	233	218	204	191	177	164	151	138
1,210	1,220	280	265	251	236	222	207	193	180	167	154	141
1,220	1,230	283	268	254	239	225	210	196	183	170	157	143
1,230	1,240	286	272	257	242	228	213	199	186	173	159	146
1,240	1,250	289	275	260	245	231	216	202	189	175	162	149

$1,250 and over   Use Table 1(a) for a **SINGLE person** on page 16. Also see the instructions on page 13.

MARKED Persons—**WEEKLY** Payroll Period

(For Wages Paid in 1994)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	$125	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
125	130	1	0	0	0	0	0	0	0	0	0	0
130	135	2	0	0	0	0	0	0	0	0	0	0
135	140	2	0	0	0	0	0	0	0	0	0	0
140	145	3	0	0	0	0	0	0	0	0	0	0
145	150	4	0	0	0	0	0	0	0	0	0	0
150	155	5	0	0	0	0	0	0	0	0	0	0
155	160	5	0	0	0	0	0	0	0	0	0	0
160	165	6	0	0	0	0	0	0	0	0	0	0
165	170	7	0	0	0	0	0	0	0	0	0	0
170	175	8	0	0	0	0	0	0	0	0	0	0
175	180	8	1	0	0	0	0	0	0	0	0	0
180	185	9	2	0	0	0	0	0	0	0	0	0
185	190	10	3	0	0	0	0	0	0	0	0	0
190	195	11	3	0	0	0	0	0	0	0	0	0
195	200	11	4	0	0	0	0	0	0	0	0	0
200	210	12	5	0	0	0	0	0	0	0	0	0
210	220	14	7	0	0	0	0	0	0	0	0	0
220	230	15	8	1	0	0	0	0	0	0	0	0
230	240	17	10	3	0	0	0	0	0	0	0	0
240	250	18	11	4	0	0	0	0	0	0	0	0
250	260	20	13	6	0	0	0	0	0	0	0	0
260	270	21	14	7	0	0	0	0	0	0	0	0
270	280	23	16	9	2	0	0	0	0	0	0	0
280	290	24	17	10	3	0	0	0	0	0	0	0
290	300	26	19	12	5	0	0	0	0	0	0	0
300	310	27	20	13	6	0	0	0	0	0	0	0
310	320	29	22	15	8	1	0	0	0	0	0	0
320	330	30	23	16	9	2	0	0	0	0	0	0
330	340	32	25	18	11	4	0	0	0	0	0	0
340	350	33	26	19	12	5	0	0	0	0	0	0
350	360	35	28	21	14	7	0	0	0	0	0	0
360	370	36	29	22	15	8	1	0	0	0	0	0
370	380	38	31	24	17	10	3	0	0	0	0	0
380	390	39	32	25	18	11	4	0	0	0	0	0
390	400	41	34	27	20	13	6	0	0	0	0	0
400	410	42	35	28	21	14	7	0	0	0	0	0
410	420	44	37	30	23	16	9	2	0	0	0	0
420	430	45	38	31	24	17	10	3	0	0	0	0
430	440	47	40	33	26	19	12	5	0	0	0	0
440	450	48	41	34	27	20	13	6	0	0	0	0
450	460	50	43	36	29	22	15	8	0	0	0	0
460	470	51	44	37	30	23	16	9	2	0	0	0
470	480	53	46	39	32	25	18	11	3	0	0	0
480	490	54	47	40	33	26	19	12	5	0	0	0
490	500	56	49	42	35	28	21	14	6	0	0	0
500	510	57	50	43	36	29	22	15	8	1	0	0
510	520	59	52	45	38	31	24	17	9	2	0	0
520	530	60	53	46	39	32	25	18	11	4	0	0
530	540	62	55	48	41	34	27	20	12	5	0	0
540	550	63	56	49	42	35	28	21	14	7	0	0
550	560	65	58	51	44	37	30	23	15	8	1	0
560	570	66	59	52	45	38	31	24	17	10	3	0
570	580	68	61	54	47	40	33	26	18	11	4	0
580	590	69	62	55	48	41	34	27	20	13	6	0
590	600	71	64	57	50	43	36	29	21	14	7	0
600	610	72	65	58	51	44	37	30	23	16	9	2
610	620	74	67	60	53	46	39	32	24	17	10	3
620	630	75	68	61	54	47	40	33	26	19	12	5
630	640	77	70	63	56	49	42	35	27	20	13	6
640	650	78	71	64	57	50	43	36	29	22	15	8
650	660	80	73	66	59	52	45	38	30	23	16	9
660	670	81	74	67	60	53	46	39	32	25	18	11
670	680	83	76	69	62	55	48	41	33	26	19	12
680	690	84	77	70	63	56	49	42	35	28	21	14
690	700	86	79	72	65	58	51	44	36	29	22	15
700	710	87	80	73	66	59	52	45	38	31	24	17
710	720	89	82	75	68	61	54	47	39	32	25	18
720	730	90	83	76	69	62	55	48	41	34	27	20
730	740	92	85	78	71	64	57	50	42	35	28	21

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 1994)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$740	$750	$93	$86	$79	$72	$65	$58	$51	$44	$37	$30	$23
750	760	95	88	81	74	67	60	53	45	38	31	24
760	770	96	89	82	75	68	61	54	47	40	33	26
770	780	98	91	84	77	70	63	56	48	41	34	27
780	790	99	92	85	78	71	64	57	50	43	36	29
790	800	101	94	87	80	73	66	59	51	44	37	30
800	810	102	95	88	81	74	67	60	53	46	39	32
810	820	105	97	90	83	76	69	62	54	47	40	33
820	830	108	98	91	84	77	70	63	56	49	42	35
830	840	111	100	93	86	79	72	65	57	50	43	36
840	850	114	101	94	87	80	73	66	59	52	45	38
850	860	116	103	96	89	82	75	68	60	53	46	39
860	870	119	106	97	90	83	76	69	62	55	48	41
870	880	122	109	99	92	85	78	71	63	56	49	42
880	890	125	112	100	93	86	79	72	65	58	51	44
890	900	128	114	102	95	88	81	74	66	59	52	45
900	910	130	117	104	96	89	82	75	68	61	54	47
910	920	133	120	107	98	91	84	77	69	62	55	48
920	930	136	123	110	99	92	85	78	71	64	57	50
930	940	139	126	112	101	94	87	80	72	65	58	51
940	950	142	128	115	102	95	88	81	74	67	60	53
950	960	144	131	118	105	97	90	83	75	68	61	54
960	970	147	134	121	108	98	91	84	77	70	63	56
970	980	150	137	124	110	100	93	86	78	71	64	57
980	990	153	140	126	113	101	94	87	80	73	66	59
990	1,000	156	142	129	116	103	96	89	81	74	67	60
1,000	1,010	158	145	132	119	106	97	90	83	76	69	62
1,010	1,020	161	148	135	122	108	99	92	84	77	70	63
1,020	1,030	164	151	138	124	111	100	93	86	79	72	65
1,030	1,040	167	154	140	127	114	102	95	87	80	73	66
1,040	1,050	170	156	143	130	117	104	96	89	82	75	68
1,050	1,060	172	159	146	133	120	106	98	90	83	76	69
1,060	1,070	175	162	149	136	122	109	99	92	85	78	71
1,070	1,080	178	165	152	138	125	112	101	93	86	79	72
1,080	1,090	181	168	154	141	128	115	102	95	88	81	74
1,090	1,100	184	170	157	144	131	118	104	96	89	82	75
1,100	1,110	186	173	160	147	134	120	107	98	91	84	77
1,110	1,120	189	176	163	150	136	123	110	99	92	85	78
1,120	1,130	192	179	166	152	139	126	113	101	94	87	80
1,130	1,140	195	182	168	155	142	129	116	102	95	88	81
1,140	1,150	198	184	171	158	145	132	118	105	97	90	83
1,150	1,160	200	187	174	161	148	134	121	108	98	91	84
1,160	1,170	203	190	177	164	150	137	124	111	100	93	86
1,170	1,180	206	193	180	166	153	140	127	114	101	94	87
1,180	1,190	209	196	182	169	156	143	130	116	103	96	89
1,190	1,200	212	198	185	172	159	146	132	119	106	97	90
1,200	1,210	214	201	188	175	162	148	135	122	109	99	92
1,210	1,220	217	204	191	178	164	151	138	125	112	100	93
1,220	1,230	220	207	194	180	167	154	141	128	114	102	95
1,230	1,240	223	210	196	183	170	157	144	130	117	104	96
1,240	1,250	226	212	199	186	173	160	146	133	120	107	98
1,250	1,260	228	215	202	189	176	162	149	136	123	110	99
1,260	1,270	231	218	205	192	178	165	152	139	126	112	101
1,270	1,280	234	221	208	194	181	168	155	142	128	115	102
1,280	1,290	237	224	210	197	184	171	158	144	131	118	105
1,290	1,300	240	226	213	200	187	174	160	147	134	121	108
1,300	1,310	242	229	216	203	190	176	163	150	137	124	110
1,310	1,320	245	232	219	206	192	179	166	153	140	126	113
1,320	1,330	248	235	222	208	195	182	169	156	142	129	116
1,330	1,340	251	238	224	211	198	185	172	158	145	132	119
1,340	1,350	254	240	227	214	201	188	174	161	148	135	122
1,350	1,360	256	243	230	217	204	190	177	164	151	138	124
1,360	1,370	259	246	233	220	206	193	180	167	154	140	127
1,370	1,380	262	249	236	222	209	196	183	170	156	143	130
1,380	1,390	265	252	238	225	212	199	186	172	159	146	133

$1,390 and over   Use Table 1(b) for a **MARRIED person** on page 16. Also see the instructions on page 13.

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1994)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	$100	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
100	105	1	0	0	0	0	0	0	0	0	0	0
105	110	1	0	0	0	0	0	0	0	0	0	0
110	115	2	0	0	0	0	0	0	0	0	0	0
115	120	3	0	0	0	0	0	0	0	0	0	0
120	125	4	0	0	0	0	0	0	0	0	0	0
125	130	4	0	0	0	0	0	0	0	0	0	0
130	135	5	0	0	0	0	0	0	0	0	0	0
135	140	6	0	0	0	0	0	0	0	0	0	0
140	145	7	0	0	0	0	0	0	0	0	0	0
145	150	7	0	0	0	0	0	0	0	0	0	0
150	155	8	0	0	0	0	0	0	0	0	0	0
155	160	9	0	0	0	0	0	0	0	0	0	0
160	165	10	0	0	0	0	0	0	0	0	0	0
165	170	10	0	0	0	0	0	0	0	0	0	0
170	175	11	0	0	0	0	0	0	0	0	0	0
175	180	12	0	0	0	0	0	0	0	0	0	0
180	185	13	0	0	0	0	0	0	0	0	0	0
185	190	13	0	0	0	0	0	0	0	0	0	0
190	195	14	0	0	0	0	0	0	0	0	0	0
195	200	15	1	0	0	0	0	0	0	0	0	0
200	205	16	1	0	0	0	0	0	0	0	0	0
205	210	16	2	0	0	0	0	0	0	0	0	0
210	215	17	3	0	0	0	0	0	0	0	0	0
215	220	18	4	0	0	0	0	0	0	0	0	0
220	225	19	4	0	0	0	0	0	0	0	0	0
225	230	19	5	0	0	0	0	0	0	0	0	0
230	235	20	6	0	0	0	0	0	0	0	0	0
235	240	21	7	0	0	0	0	0	0	0	0	0
240	245	22	7	0	0	0	0	0	0	0	0	0
245	250	22	8	0	0	0	0	0	0	0	0	0
250	260	23	9	0	0	0	0	0	0	0	0	0
260	270	25	11	0	0	0	0	0	0	0	0	0
270	280	26	12	0	0	0	0	0	0	0	0	0
280	290	28	14	0	0	0	0	0	0	0	0	0
290	300	29	15	1	0	0	0	0	0	0	0	0
300	310	31	17	3	0	0	0	0	0	0	0	0
310	320	32	18	4	0	0	0	0	0	0	0	0
320	330	34	20	6	0	0	0	0	0	0	0	0
330	340	35	21	7	0	0	0	0	0	0	0	0
340	350	37	23	9	0	0	0	0	0	0	0	0
350	360	38	24	10	0	0	0	0	0	0	0	0
360	370	40	26	12	0	0	0	0	0	0	0	0
370	380	41	27	13	0	0	0	0	0	0	0	0
380	390	43	29	15	0	0	0	0	0	0	0	0
390	400	44	30	16	2	0	0	0	0	0	0	0
400	410	46	32	18	3	0	0	0	0	0	0	0
410	420	47	33	19	5	0	0	0	0	0	0	0
420	430	49	35	21	6	0	0	0	0	0	0	0
430	440	50	36	22	8	0	0	0	0	0	0	0
440	450	52	38	24	9	0	0	0	0	0	0	0
450	460	53	39	25	11	0	0	0	0	0	0	0
460	470	55	41	27	12	0	0	0	0	0	0	0
470	480	56	42	28	14	0	0	0	0	0	0	0
480	490	58	44	30	15	1	0	0	0	0	0	0
490	500	59	45	31	17	3	0	0	0	0	0	0
500	520	62	48	33	19	5	0	0	0	0	0	0
520	540	65	51	36	22	8	0	0	0	0	0	0
540	560	68	54	39	25	11	0	0	0	0	0	0
560	580	71	57	42	28	14	0	0	0	0	0	0
580	600	74	60	45	31	17	3	0	0	0	0	0
600	620	77	63	48	34	20	6	0	0	0	0	0
620	640	80	66	51	37	23	9	0	0	0	0	0
640	660	83	69	54	40	26	12	0	0	0	0	0
660	680	86	72	57	43	29	15	1	0	0	0	0
680	700	89	75	60	46	32	18	4	0	0	0	0
700	720	92	78	63	49	35	21	7	0	0	0	0
720	740	95	81	66	52	38	24	10	0	0	0	0
740	760	98	84	69	55	41	27	13	0	0	0	0
760	780	101	87	72	58	44	30	16	2	0	0	0

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$780	$800	$104	$90	$75	$61	$47	$33	$19	$5	$0	$0	$0
800	820	107	93	78	64	50	36	22	8	0	0	0
820	840	110	96	81	67	53	39	25	11	0	0	0
840	860	113	99	84	70	56	42	28	14	0	0	0
860	880	116	102	87	73	59	45	31	17	3	0	0
880	900	119	105	90	76	62	48	34	20	6	0	0
900	920	122	108	93	79	65	51	37	23	9	0	0
920	940	125	111	96	82	68	54	40	26	12	0	0
940	960	131	114	99	85	71	57	43	29	15	0	0
960	980	136	117	102	88	74	60	46	32	18	3	0
980	1,000	142	120	105	91	77	63	49	35	21	6	0
1,000	1,020	147	123	108	94	80	66	52	38	24	9	0
1,020	1,040	153	127	111	97	83	69	55	41	27	12	0
1,040	1,060	159	132	114	100	86	72	58	44	30	15	1
1,060	1,080	164	138	117	103	89	75	61	47	33	18	4
1,080	1,100	170	143	120	106	92	78	64	50	36	21	7
1,100	1,120	175	149	123	109	95	81	67	53	39	24	10
1,120	1,140	181	155	128	112	98	84	70	56	42	27	13
1,140	1,160	187	160	134	115	101	87	73	59	45	30	16
1,160	1,180	192	166	139	118	104	90	76	62	48	33	19
1,180	1,200	198	171	145	121	107	93	79	65	51	36	22
1,200	1,220	203	177	151	124	110	96	82	68	54	39	25
1,220	1,240	209	183	156	130	113	99	85	71	57	42	28
1,240	1,260	215	188	162	135	116	102	88	74	60	45	31
1,260	1,280	220	194	167	141	119	105	91	77	63	48	34
1,280	1,300	226	199	173	147	122	108	94	80	66	51	37
1,300	1,320	231	205	179	152	126	111	97	83	69	54	40
1,320	1,340	237	211	184	158	132	114	100	86	72	57	43
1,340	1,360	243	216	190	163	137	117	103	89	75	60	46
1,360	1,380	248	222	195	169	143	120	106	92	78	63	49
1,380	1,400	254	227	201	175	148	123	109	95	81	66	52
1,400	1,420	259	233	207	180	154	128	112	98	84	69	55
1,420	1,440	265	239	212	186	160	133	115	101	87	72	58
1,440	1,460	271	244	218	191	165	139	118	104	90	75	61
1,460	1,480	276	250	223	197	171	144	121	107	93	78	64
1,480	1,500	282	255	229	203	176	150	124	110	96	81	67
1,500	1,520	287	261	235	208	182	156	129	113	99	84	70
1,520	1,540	293	267	240	214	188	161	135	116	102	87	73
1,540	1,560	299	272	246	219	193	167	140	119	105	90	76
1,560	1,580	304	278	251	225	199	172	146	122	108	93	79
1,580	1,600	310	283	257	231	204	178	152	125	111	96	82
1,600	1,620	315	289	263	236	210	184	157	131	114	99	85
1,620	1,640	321	295	268	242	216	189	163	136	117	102	88
1,640	1,660	327	300	274	247	221	195	168	142	120	105	91
1,660	1,680	332	306	279	253	227	200	174	148	123	108	94
1,680	1,700	338	311	285	259	232	206	180	153	127	111	97
1,700	1,720	343	317	291	264	238	212	185	159	132	114	100
1,720	1,740	349	323	296	270	244	217	191	164	138	117	103
1,740	1,760	355	328	302	275	249	223	196	170	144	120	106
1,760	1,780	360	334	307	281	255	228	202	176	149	123	109
1,780	1,800	366	339	313	287	260	234	208	181	155	128	112
1,800	1,820	371	345	319	292	266	240	213	187	160	134	115
1,820	1,840	377	351	324	298	272	245	219	192	166	140	118
1,840	1,860	383	356	330	303	277	251	224	198	172	145	121
1,860	1,880	388	362	335	309	283	256	230	204	177	151	124
1,880	1,900	394	367	341	315	288	262	236	209	183	156	130
1,900	1,920	399	373	347	320	294	268	241	215	188	162	136
1,920	1,940	405	379	352	326	300	273	247	220	194	168	141
1,940	1,960	411	384	358	331	305	279	252	226	200	173	147
1,960	1,980	417	390	363	337	311	284	258	232	205	179	152
1,980	2,000	423	395	369	343	316	290	264	237	211	184	158
2,000	2,020	430	401	375	348	322	296	269	243	216	190	164
2,020	2,040	436	407	380	354	328	301	275	248	222	196	169
2,040	2,060	442	413	386	359	333	307	280	254	228	201	175
2,060	2,080	448	419	391	365	339	312	286	260	233	207	180

$2,080 and over   Use Table 2(a) for a **SINGLE person** on page 16. Also see the instructions on page 13.

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1994)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	$250	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
250	260	2	0	0	0	0	0	0	0	0	0	0
260	270	3	0	0	0	0	0	0	0	0	0	0
270	280	5	0	0	0	0	0	0	0	0	0	0
280	290	6	0	0	0	0	0	0	0	0	0	0
290	300	8	0	0	0	0	0	0	0	0	0	0
300	310	9	0	0	0	0	0	0	0	0	0	0
310	320	11	0	0	0	0	0	0	0	0	0	0
320	330	12	0	0	0	0	0	0	0	0	0	0
330	340	14	0	0	0	0	0	0	0	0	0	0
340	350	15	1	0	0	0	0	0	0	0	0	0
350	360	17	2	0	0	0	0	0	0	0	0	0
360	370	18	4	0	0	0	0	0	0	0	0	0
370	380	20	5	0	0	0	0	0	0	0	0	0
380	390	21	7	0	0	0	0	0	0	0	0	0
390	400	23	8	0	0	0	0	0	0	0	0	0
400	410	24	10	0	0	0	0	0	0	0	0	0
410	420	26	11	0	0	0	0	0	0	0	0	0
420	430	27	13	0	0	0	0	0	0	0	0	0
430	440	29	14	0	0	0	0	0	0	0	0	0
440	450	30	16	2	0	0	0	0	0	0	0	0
450	460	32	17	3	0	0	0	0	0	0	0	0
460	470	33	19	5	0	0	0	0	0	0	0	0
470	480	35	20	6	0	0	0	0	0	0	0	0
480	490	36	22	8	0	0	0	0	0	0	0	0
490	500	38	23	9	0	0	0	0	0	0	0	0
500	520	40	26	12	0	0	0	0	0	0	0	0
520	540	43	29	15	0	0	0	0	0	0	0	0
540	560	46	32	18	3	0	0	0	0	0	0	0
560	580	49	35	21	6	0	0	0	0	0	0	0
580	600	52	38	24	9	0	0	0	0	0	0	0
600	620	55	41	27	12	0	0	0	0	0	0	0
620	640	58	44	30	15	1	0	0	0	0	0	0
640	660	61	47	33	18	4	0	0	0	0	0	0
660	680	64	50	36	21	7	0	0	0	0	0	0
680	700	67	53	39	24	10	0	0	0	0	0	0
700	720	70	56	42	27	13	0	0	0	0	0	0
720	740	73	59	45	30	16	2	0	0	0	0	0
740	760	76	62	48	33	19	5	0	0	0	0	0
760	780	79	65	51	36	22	8	0	0	0	0	0
780	800	82	68	54	39	25	11	0	0	0	0	0
800	820	85	71	57	42	28	14	0	0	0	0	0
820	840	88	74	60	45	31	17	3	0	0	0	0
840	860	91	77	63	48	34	20	6	0	0	0	0
860	880	94	80	66	51	37	23	9	0	0	0	0
880	900	97	83	69	54	40	26	12	0	0	0	0
900	920	100	86	72	57	43	29	15	1	0	0	0
920	940	103	89	75	60	46	32	18	4	0	0	0
940	960	106	92	78	63	49	35	21	7	0	0	0
960	980	109	95	81	66	52	38	24	10	0	0	0
980	1,000	112	98	84	69	55	41	27	13	0	0	0
1,000	1,020	115	101	87	72	58	44	30	16	2	0	0
1,020	1,040	118	104	90	75	61	47	33	19	5	0	0
1,040	1,060	121	107	93	78	64	50	36	22	8	0	0
1,060	1,080	124	110	96	81	67	53	39	25	11	0	0
1,080	1,100	127	113	99	84	70	56	42	28	14	0	0
1,100	1,120	130	116	102	87	73	59	45	31	17	3	0
1,120	1,140	133	119	105	90	76	62	48	34	20	6	0
1,140	1,160	136	122	108	93	79	65	51	37	23	9	0
1,160	1,180	139	125	111	96	82	68	54	40	26	12	0
1,180	1,200	142	128	114	99	85	71	57	43	29	15	1
1,200	1,220	145	131	117	102	88	74	60	46	32	18	4
1,220	1,240	148	134	120	105	91	77	63	49	35	21	7
1,240	1,260	151	137	123	108	94	80	66	52	38	24	10
1,260	1,280	154	140	126	111	97	83	69	55	41	27	13
1,280	1,300	157	143	129	114	100	86	72	58	44	30	16
1,300	1,320	160	146	132	117	103	89	75	61	47	33	19
1,320	1,340	163	149	135	120	106	92	78	64	50	36	22
1,340	1,360	166	152	138	123	109	95	81	67	53	39	25
1,360	1,380	169	155	141	126	112	98	84	70	56	42	28

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1994)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$1,380	**$1,400**	$172	$158	$144	$129	$115	$101	$87	$73	$59	$45	$31
1,400	1,420	175	161	147	132	118	104	90	76	62	48	34
1,420	1,440	178	164	150	135	121	107	93	79	65	51	37
1,440	1,460	181	167	153	138	124	110	96	82	68	54	40
1,460	1,480	184	170	156	141	127	113	99	85	71	57	43
1,480	1,500	187	173	159	144	130	116	102	88	74	60	46
1,500	1,520	190	176	162	147	133	119	105	91	77	63	49
1,520	1,540	193	179	165	150	136	122	108	94	80	66	52
1,540	1,560	196	182	168	153	139	125	111	97	83	69	55
1,560	1,580	199	185	171	156	142	128	114	100	86	72	58
1,580	1,600	202	188	174	159	145	131	117	103	89	75	61
1,600	1,620	205	191	177	162	148	134	120	106	92	78	64
1,620	1,640	210	194	180	165	151	137	123	109	95	81	67
1,640	1,660	216	197	183	168	154	140	126	112	98	84	70
1,660	1,680	221	200	186	171	157	143	129	115	101	87	73
1,680	1,700	227	203	189	174	160	146	132	118	104	90	76
1,700	1,720	233	206	192	177	163	149	135	121	107	93	79
1,720	1,740	238	212	195	180	166	152	138	124	110	96	82
1,740	1,760	244	217	198	183	169	155	141	127	113	99	85
1,760	1,780	249	223	201	186	172	158	144	130	116	102	88
1,780	1,800	255	229	204	189	175	161	147	133	119	105	91
1,800	1,820	261	234	208	192	178	164	150	136	122	108	94
1,820	1,840	266	240	213	195	181	167	153	139	125	111	97
1,840	1,860	272	245	219	198	184	170	156	142	128	114	100
1,860	1,880	277	251	225	201	187	173	159	145	131	117	103
1,880	1,900	283	257	230	204	190	176	162	148	134	120	106
1,900	1,920	289	262	236	210	193	179	165	151	137	123	109
1,920	1,940	294	268	241	215	196	182	168	154	140	126	112
1,940	1,960	300	273	247	221	199	185	171	157	143	129	115
1,960	1,980	305	279	253	226	202	188	174	160	146	132	118
1,980	2,000	311	285	258	232	206	191	177	163	149	135	121
2,000	2,020	317	290	264	238	211	194	180	166	152	138	124
2,020	2,040	322	296	269	243	217	197	183	169	155	141	127
2,040	2,060	328	301	275	249	222	200	186	172	158	144	130
2,060	2,080	333	307	281	254	228	203	189	175	161	147	133
2,080	2,100	339	313	286	260	234	207	192	178	164	150	136
2,100	2,120	345	318	292	266	239	213	195	181	167	153	139
2,120	2,140	350	324	297	271	245	218	198	184	170	156	142
2,140	2,160	356	329	303	277	250	224	201	187	173	159	145
2,160	2,180	361	335	309	282	256	230	204	190	176	162	148
2,180	2,200	367	341	314	288	262	235	209	193	179	165	151
2,200	2,220	373	346	320	294	267	241	214	196	182	168	154
2,220	2,240	378	352	325	299	273	246	220	199	185	171	157
2,240	2,260	384	357	331	305	278	252	226	202	188	174	160
2,260	2,280	389	363	337	310	284	258	231	205	191	177	163
2,280	2,300	395	369	342	316	290	263	237	210	194	180	166
2,300	2,320	401	374	348	322	295	269	242	216	197	183	169
2,320	2,340	406	380	353	327	301	274	248	222	200	186	172
2,340	2,360	412	385	359	333	306	280	254	227	203	189	175
2,360	2,380	417	391	365	338	312	286	259	233	206	192	178
2,380	2,400	423	397	370	344	318	291	265	238	212	195	181
2,400	2,420	429	402	376	350	323	297	270	244	218	198	184
2,420	2,440	434	408	381	355	329	302	276	250	223	201	187
2,440	2,460	440	413	387	361	334	308	282	255	229	204	190
2,460	2,480	445	419	393	366	340	314	287	261	234	208	193
2,480	2,500	451	425	398	372	346	319	293	266	240	214	196
2,500	2,520	457	430	404	378	351	325	298	272	246	219	199
2,520	2,540	462	436	409	383	357	330	304	278	251	225	202
2,540	2,560	468	441	415	389	362	336	310	283	257	230	205
2,560	2,580	473	447	421	394	368	342	315	289	262	236	210
2,580	2,600	479	453	426	400	374	347	321	294	268	242	215
2,600	2,620	485	458	432	406	379	353	326	300	274	247	221
2,620	2,640	490	464	437	411	385	358	332	306	279	253	226
2,640	2,660	496	469	443	417	390	364	338	311	285	258	232
2,660	2,680	501	475	449	422	396	370	343	317	290	264	238

$2,680 and over   Use Table 2(b) for a **MARRIED person** on page 16. Also see the instructions on page 13.

SINGLE Persons—SEMIMONTHLY Payroll Period

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	$110	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
110	115	1	0	0	0	0	0	0	0	0	0	0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	2	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	4	0	0	0	0	0	0	0	0	0	0
135	140	5	0	0	0	0	0	0	0	0	0	0
140	145	5	0	0	0	0	0	0	0	0	0	0
145	150	6	0	0	0	0	0	0	0	0	0	0
150	155	7	0	0	0	0	0	0	0	0	0	0
155	160	8	0	0	0	0	0	0	0	0	0	0
160	165	8	0	0	0	0	0	0	0	0	0	0
165	170	9	0	0	0	0	0	0	0	0	0	0
170	175	10	0	0	0	0	0	0	0	0	0	0
175	180	11	0	0	0	0	0	0	0	0	0	0
180	185	11	0	0	0	0	0	0	0	0	0	0
185	190	12	0	0	0	0	0	0	0	0	0	0
190	195	13	0	0	0	0	0	0	0	0	0	0
195	200	14	0	0	0	0	0	0	0	0	0	0
200	205	14	0	0	0	0	0	0	0	0	0	0
205	210	15	0	0	0	0	0	0	0	0	0	0
210	215	16	0	0	0	0	0	0	0	0	0	0
215	220	17	1	0	0	0	0	0	0	0	0	0
220	225	17	2	0	0	0	0	0	0	0	0	0
225	230	18	3	0	0	0	0	0	0	0	0	0
230	235	19	3	0	0	0	0	0	0	0	0	0
235	240	20	4	0	0	0	0	0	0	0	0	0
240	245	20	5	0	0	0	0	0	0	0	0	0
245	250	21	6	0	0	0	0	0	0	0	0	0
250	260	22	7	0	0	0	0	0	0	0	0	0
260	270	24	8	0	0	0	0	0	0	0	0	0
270	280	25	10	0	0	0	0	0	0	0	0	0
280	290	27	11	0	0	0	0	0	0	0	0	0
290	300	28	13	0	0	0	0	0	0	0	0	0
300	310	30	14	0	0	0	0	0	0	0	0	0
310	320	31	16	1	0	0	0	0	0	0	0	0
320	330	33	17	2	0	0	0	0	0	0	0	0
330	340	34	19	4	0	0	0	0	0	0	0	0
340	350	36	20	5	0	0	0	0	0	0	0	0
350	360	37	22	7	0	0	0	0	0	0	0	0
360	370	39	23	8	0	0	0	0	0	0	0	0
370	380	40	25	10	0	0	0	0	0	0	0	0
380	390	42	26	11	0	0	0	0	0	0	0	0
390	400	43	28	13	0	0	0	0	0	0	0	0
400	410	45	29	14	0	0	0	0	0	0	0	0
410	420	46	31	16	0	0	0	0	0	0	0	0
420	430	48	32	17	2	0	0	0	0	0	0	0
430	440	49	34	19	3	0	0	0	0	0	0	0
440	450	51	35	20	5	0	0	0	0	0	0	0
450	460	52	37	22	6	0	0	0	0	0	0	0
460	470	54	38	23	8	0	0	0	0	0	0	0
470	480	55	40	25	9	0	0	0	0	0	0	0
480	490	57	41	26	11	0	0	0	0	0	0	0
490	500	58	43	28	12	0	0	0	0	0	0	0
500	520	60	45	30	14	0	0	0	0	0	0	0
520	540	63	48	33	17	2	0	0	0	0	0	0
540	560	66	51	36	20	5	0	0	0	0	0	0
560	580	69	54	39	23	8	0	0	0	0	0	0
580	600	72	57	42	26	11	0	0	0	0	0	0
600	620	75	60	45	29	14	0	0	0	0	0	0
620	640	78	63	48	32	17	2	0	0	0	0	0
640	660	81	66	51	35	20	5	0	0	0	0	0
660	680	84	69	54	38	23	8	0	0	0	0	0
680	700	87	72	57	41	26	11	0	0	0	0	0
700	720	90	75	60	44	29	14	0	0	0	0	0
720	740	93	78	63	47	32	17	2	0	0	0	0
740	760	96	81	66	50	35	20	5	0	0	0	0
760	780	99	84	69	53	38	23	8	0	0	0	0
780	800	102	87	72	56	41	26	11	0	0	0	0
800	820	105	90	75	59	44	29	14	0	0	0	0

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$820	$840	$108	$93	$78	$62	$47	$32	$17	$1	$0	$0	$0
840	860	111	96	81	65	50	35	20	4	0	0	0
860	880	114	99	84	68	53	38	23	7	0	0	0
880	900	117	102	87	71	56	41	26	10	0	0	0
900	920	120	105	90	74	59	44	29	13	0	0	0
920	940	123	108	93	77	62	47	32	16	1	0	0
940	960	126	111	96	80	65	50	35	19	4	0	0
960	980	129	114	99	83	68	53	38	22	7	0	0
980	1,000	132	117	102	86	71	56	41	25	10	0	0
1,000	1,020	136	120	105	89	74	59	44	28	13	0	0
1,020	1,040	142	123	108	92	77	62	47	31	16	1	0
1,040	1,060	147	126	111	95	80	65	50	34	19	4	0
1,060	1,080	153	129	114	98	83	68	53	37	22	7	0
1,080	1,100	159	132	117	101	86	71	56	40	25	10	0
1,100	1,120	164	136	120	104	89	74	59	43	28	13	0
1,120	1,140	170	141	123	107	92	77	62	46	31	16	0
1,140	1,160	175	147	126	110	95	80	65	49	34	19	3
1,160	1,180	181	152	129	113	98	83	68	52	37	22	6
1,180	1,200	187	158	132	116	101	86	71	55	40	25	9
1,200	1,220	192	164	135	119	104	89	74	58	43	28	12
1,220	1,240	198	169	141	122	107	92	77	61	46	31	15
1,240	1,260	203	175	146	125	110	95	80	64	49	34	18
1,260	1,280	209	180	152	128	113	98	83	67	52	37	21
1,280	1,300	215	186	157	131	116	101	86	70	55	40	24
1,300	1,320	220	192	163	134	119	104	89	73	58	43	27
1,320	1,340	226	197	169	140	122	107	92	76	61	46	30
1,340	1,360	231	203	174	146	125	110	95	79	64	49	33
1,360	1,380	237	208	180	151	128	113	98	82	67	52	36
1,380	1,400	243	214	185	157	131	116	101	85	70	55	39
1,400	1,420	248	220	191	162	134	119	104	88	73	58	42
1,420	1,440	254	225	197	168	139	122	107	91	76	61	45
1,440	1,460	259	231	202	174	145	125	110	94	79	64	48
1,460	1,480	265	236	208	179	151	128	113	97	82	67	51
1,480	1,500	271	242	213	185	156	131	116	100	85	70	54
1,500	1,520	276	248	219	190	162	134	119	103	88	73	57
1,520	1,540	282	253	225	196	167	139	122	106	91	76	60
1,540	1,560	287	259	230	202	173	144	125	109	94	79	63
1,560	1,580	293	264	236	207	179	150	128	112	97	82	66
1,580	1,600	299	270	241	213	184	156	131	115	100	85	69
1,600	1,620	304	276	247	218	190	161	134	118	103	88	72
1,620	1,640	310	281	253	224	195	167	138	121	106	91	75
1,640	1,660	315	287	258	230	201	172	144	124	109	94	78
1,660	1,680	321	292	264	235	207	178	149	127	112	97	81
1,680	1,700	327	298	269	241	212	184	155	130	115	100	84
1,700	1,720	332	304	275	246	218	189	161	133	118	103	87
1,720	1,740	338	309	281	252	223	195	166	138	121	106	90
1,740	1,760	343	315	286	258	229	200	172	143	124	109	93
1,760	1,780	349	320	292	263	235	206	177	149	127	112	96
1,780	1,800	355	326	297	269	240	212	183	154	130	115	99
1,800	1,820	360	332	303	274	246	217	189	160	133	118	102
1,820	1,840	366	337	309	280	251	223	194	166	137	121	105
1,840	1,860	371	343	314	286	257	228	200	171	143	124	108
1,860	1,880	377	348	320	291	263	234	205	177	148	127	111
1,880	1,900	383	354	325	297	268	240	211	182	154	130	114
1,900	1,920	388	360	331	302	274	245	217	188	159	133	117
1,920	1,940	394	365	337	308	279	251	222	194	165	137	120
1,940	1,960	399	371	342	314	285	256	228	199	171	142	123
1,960	1,980	405	376	348	319	291	262	233	205	176	148	126
1,980	2,000	411	382	353	325	296	268	239	210	182	153	129
2,000	2,020	416	388	359	330	302	273	245	216	187	159	132
2,020	2,040	422	393	365	336	307	279	250	222	193	165	136
2,040	2,060	427	399	370	342	313	284	256	227	199	170	142
2,060	2,080	433	404	376	347	319	290	261	233	204	176	147
2,080	2,100	439	410	381	353	324	296	267	238	210	181	153
2,100	2,120	445	416	387	358	330	301	273	244	215	187	158

$2,120 and over   Use Table 3(a) for a **SINGLE person** on page 16. Also see the instructions on page 13.

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 1994)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	$270	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
270	280	2	0	0	0	0	0	0	0	0	0	0
280	290	3	0	0	0	0	0	0	0	0	0	0
290	300	5	0	0	0	0	0	0	0	0	0	0
300	310	6	0	0	0	0	0	0	0	0	0	0
310	320	8	0	0	0	0	0	0	0	0	0	0
320	330	9	0	0	0	0	0	0	0	0	0	0
330	340	11	0	0	0	0	0	0	0	0	0	0
340	350	12	0	0	0	0	0	0	0	0	0	0
350	360	14	0	0	0	0	0	0	0	0	0	0
360	370	15	0	0	0	0	0	0	0	0	0	0
370	380	17	1	0	0	0	0	0	0	0	0	0
380	390	18	3	0	0	0	0	0	0	0	0	0
390	400	20	4	0	0	0	0	0	0	0	0	0
400	410	21	6	0	0	0	0	0	0	0	0	0
410	420	23	7	0	0	0	0	0	0	0	0	0
420	430	24	9	0	0	0	0	0	0	0	0	0
430	440	26	10	0	0	0	0	0	0	0	0	0
440	450	27	12	0	0	0	0	0	0	0	0	0
450	460	29	13	0	0	0	0	0	0	0	0	0
460	470	30	15	0	0	0	0	0	0	0	0	0
470	480	32	16	1	0	0	0	0	0	0	0	0
480	490	33	18	2	0	0	0	0	0	0	0	0
490	500	35	19	4	0	0	0	0	0	0	0	0
500	520	37	22	6	0	0	0	0	0	0	0	0
520	540	40	25	9	0	0	0	0	0	0	0	0
540	560	43	28	12	0	0	0	0	0	0	0	0
560	580	46	31	15	0	0	0	0	0	0	0	0
580	600	49	34	18	3	0	0	0	0	0	0	0
600	620	52	37	21	6	0	0	0	0	0	0	0
620	640	55	40	24	9	0	0	0	0	0	0	0
640	660	58	43	27	12	0	0	0	0	0	0	0
660	680	61	46	30	15	0	0	0	0	0	0	0
680	700	64	49	33	18	3	0	0	0	0	0	0
700	720	67	52	36	21	6	0	0	0	0	0	0
720	740	70	55	39	24	9	0	0	0	0	0	0
740	760	73	58	42	27	12	0	0	0	0	0	0
760	780	76	61	45	30	15	0	0	0	0	0	0
780	800	79	64	48	33	18	2	0	0	0	0	0
800	820	82	67	51	36	21	5	0	0	0	0	0
820	840	85	70	54	39	24	8	0	0	0	0	0
840	860	88	73	57	42	27	11	0	0	0	0	0
860	880	91	76	60	45	30	14	0	0	0	0	0
880	900	94	79	63	48	33	17	2	0	0	0	0
900	920	97	82	66	51	36	20	5	0	0	0	0
920	940	100	85	69	54	39	23	8	0	0	0	0
940	960	103	88	72	57	42	26	11	0	0	0	0
960	980	106	91	75	60	45	29	14	0	0	0	0
980	1,000	109	94	78	63	48	32	17	2	0	0	0
1,000	1,020	112	97	81	66	51	35	20	5	0	0	0
1,020	1,040	115	100	84	69	54	38	23	8	0	0	0
1,040	1,060	118	103	87	72	57	41	26	11	0	0	0
1,060	1,080	121	106	90	75	60	44	29	14	0	0	0
1,080	1,100	124	109	93	78	63	47	32	17	1	0	0
1,100	1,120	127	112	96	81	66	50	35	20	4	0	0
1,120	1,140	130	115	99	84	69	53	38	23	7	0	0
1,140	1,160	133	118	102	87	72	56	41	26	10	0	0
1,160	1,180	136	121	105	90	75	59	44	29	13	0	0
1,180	1,200	139	124	108	93	78	62	47	32	16	1	0
1,200	1,220	142	127	111	96	81	65	50	35	19	4	0
1,220	1,240	145	130	114	99	84	68	53	38	22	7	0
1,240	1,260	148	133	117	102	87	71	56	41	25	10	0
1,260	1,280	151	136	120	105	90	74	59	44	28	13	0
1,280	1,300	154	139	123	108	93	77	62	47	31	16	1
1,300	1,320	157	142	126	111	96	80	65	50	34	19	4
1,320	1,340	160	145	129	114	99	83	68	53	37	22	7
1,340	1,360	163	148	132	117	102	86	71	56	40	25	10
1,360	1,380	166	151	135	120	105	89	74	59	43	28	13
1,380	1,400	169	154	138	123	108	92	77	62	46	31	16
1,400	1,420	172	157	141	126	111	95	80	65	49	34	19

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1994)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$1,420	$1,440	$175	$160	$144	$129	$114	$98	$83	$68	$52	$37	$22
1,440	1,460	178	163	147	132	117	101	86	71	55	40	25
1,460	1,480	181	166	150	135	120	104	89	74	58	43	28
1,480	1,500	184	169	153	138	123	107	92	77	61	46	31
1,500	1,520	187	172	156	141	126	110	95	80	64	49	34
1,520	1,540	190	175	159	144	129	113	98	83	67	52	37
1,540	1,560	193	178	162	147	132	116	101	86	70	55	40
1,560	1,580	196	181	165	150	135	119	104	89	73	58	43
1,580	1,600	199	184	168	153	138	122	107	92	76	61	46
1,600	1,620	202	187	171	156	141	125	110	95	79	64	49
1,620	1,640	205	190	174	159	144	128	113	98	82	67	52
1,640	1,660	208	193	177	162	147	131	116	101	85	70	55
1,660	1,680	211	196	180	165	150	134	119	104	88	73	58
1,680	1,700	214	199	183	168	153	137	122	107	91	76	61
1,700	1,720	217	202	186	171	156	140	125	110	94	79	64
1,720	1,740	220	205	189	174	159	143	128	113	97	82	67
1,740	1,760	223	208	192	177	162	146	131	116	100	85	70
1,760	1,780	229	211	195	180	165	149	134	119	103	88	73
1,780	1,800	235	214	198	183	168	152	137	122	106	91	76
1,800	1,820	240	217	201	186	171	155	140	125	109	94	79
1,820	1,840	246	220	204	189	174	158	143	128	112	97	82
1,840	1,860	251	223	207	192	177	161	146	131	115	100	85
1,860	1,880	257	228	210	195	180	164	149	134	118	103	88
1,880	1,900	263	234	213	198	183	167	152	137	121	106	91
1,900	1,920	268	240	216	201	186	170	155	140	124	109	94
1,920	1,940	274	245	219	204	189	173	158	143	127	112	97
1,940	1,960	279	251	222	207	192	176	161	146	130	115	100
1,960	1,980	285	256	228	210	195	179	164	149	133	118	103
1,980	2,000	291	262	233	213	198	182	167	152	136	121	106
2,000	2,020	296	268	239	216	201	185	170	155	139	124	109
2,020	2,040	302	273	245	219	204	188	173	158	142	127	112
2,040	2,060	307	279	250	222	207	191	176	161	145	130	115
2,060	2,080	313	284	256	227	210	194	179	164	148	133	118
2,080	2,100	319	290	261	233	213	197	182	167	151	136	121
2,100	2,120	324	296	267	238	216	200	185	170	154	139	124
2,120	2,140	330	301	273	244	219	203	188	173	157	142	127
2,140	2,160	335	307	278	250	222	206	191	176	160	145	130
2,160	2,180	341	312	284	255	227	209	194	179	163	148	133
2,180	2,200	347	318	289	261	232	212	197	182	166	151	136
2,200	2,220	352	324	295	266	238	215	200	185	169	154	139
2,220	2,240	358	329	301	272	243	218	203	188	172	157	142
2,240	2,260	363	335	306	278	249	221	206	191	175	160	145
2,260	2,280	369	340	312	283	255	226	209	194	178	163	148
2,280	2,300	375	346	317	289	260	232	212	197	181	166	151
2,300	2,320	380	352	323	294	266	237	215	200	184	169	154
2,320	2,340	386	357	329	300	271	243	218	203	187	172	157
2,340	2,360	391	363	334	306	277	248	221	206	190	175	160
2,360	2,380	397	368	340	311	283	254	225	209	193	178	163
2,380	2,400	403	374	345	317	288	260	231	212	196	181	166
2,400	2,420	408	380	351	322	294	265	237	215	199	184	169
2,420	2,440	414	385	357	328	299	271	242	218	202	187	172
2,440	2,460	419	391	362	334	305	276	248	221	205	190	175
2,460	2,480	425	396	368	339	311	282	253	225	208	193	178
2,480	2,500	431	402	373	345	316	288	259	230	211	196	181
2,500	2,520	436	408	379	350	322	293	265	236	214	199	184
2,520	2,540	442	413	385	356	327	299	270	242	217	202	187
2,540	2,560	447	419	390	362	333	304	276	247	220	205	190
2,560	2,580	453	424	396	367	339	310	281	253	224	208	193
2,580	2,600	459	430	401	373	344	316	287	258	230	211	196
2,600	2,620	464	436	407	378	350	321	293	264	235	214	199
2,620	2,640	470	441	413	384	355	327	298	270	241	217	202
2,640	2,660	475	447	418	390	361	332	304	275	247	220	205
2,660	2,680	481	452	424	395	367	338	309	281	252	224	208
2,680	2,700	487	458	429	401	372	344	315	286	258	229	211
2,700	2,720	492	464	435	406	378	349	321	292	263	235	214

$2,720 and over   Use Table 3(b) for a **MARRIED person** on page 16. Also see the instructions on page 13.

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid in 1994)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	$220	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
220	230	2	0	0	0	0	0	0	0	0	0	0
230	240	3	0	0	0	0	0	0	0	0	0	0
240	250	5	0	0	0	0	0	0	0	0	0	0
250	260	6	0	0	0	0	0	0	0	0	0	0
260	270	8	0	0	0	0	0	0	0	0	0	0
270	280	9	0	0	0	0	0	0	0	0	0	0
280	290	11	0	0	0	0	0	0	0	0	0	0
290	300	12	0	0	0	0	0	0	0	0	0	0
300	320	14	0	0	0	0	0	0	0	0	0	0
320	340	17	0	0	0	0	0	0	0	0	0	0
340	360	20	0	0	0	0	0	0	0	0	0	0
360	380	23	0	0	0	0	0	0	0	0	0	0
380	400	26	0	0	0	0	0	0	0	0	0	0
400	420	29	0	0	0	0	0	0	0	0	0	0
420	440	32	2	0	0	0	0	0	0	0	0	0
440	460	35	5	0	0	0	0	0	0	0	0	0
460	480	38	8	0	0	0	0	0	0	0	0	0
480	500	41	11	0	0	0	0	0	0	0	0	0
500	520	44	14	0	0	0	0	0	0	0	0	0
520	540	47	17	0	0	0	0	0	0	0	0	0
540	560	50	20	0	0	0	0	0	0	0	0	0
560	580	53	23	0	0	0	0	0	0	0	0	0
580	600	56	26	0	0	0	0	0	0	0	0	0
600	640	61	30	0	0	0	0	0	0	0	0	0
640	680	67	36	6	0	0	0	0	0	0	0	0
680	720	73	42	12	0	0	0	0	0	0	0	0
720	760	79	48	18	0	0	0	0	0	0	0	0
760	800	85	54	24	0	0	0	0	0	0	0	0
800	840	91	60	30	0	0	0	0	0	0	0	0
840	880	97	66	36	5	0	0	0	0	0	0	0
880	920	103	72	42	11	0	0	0	0	0	0	0
920	960	109	78	48	17	0	0	0	0	0	0	0
960	1,000	115	84	54	23	0	0	0	0	0	0	0
1,000	1,040	121	90	60	29	0	0	0	0	0	0	0
1,040	1,080	127	96	66	35	4	0	0	0	0	0	0
1,080	1,120	133	102	72	41	10	0	0	0	0	0	0
1,120	1,160	139	108	78	47	16	0	0	0	0	0	0
1,160	1,200	145	114	84	53	22	0	0	0	0	0	0
1,200	1,240	151	120	90	59	28	0	0	0	0	0	0
1,240	1,280	157	126	96	65	34	4	0	0	0	0	0
1,280	1,320	163	132	102	71	40	10	0	0	0	0	0
1,320	1,360	169	138	108	77	46	16	0	0	0	0	0
1,360	1,400	175	144	114	83	52	22	0	0	0	0	0
1,400	1,440	181	150	120	89	58	28	0	0	0	0	0
1,440	1,480	187	156	126	95	64	34	3	0	0	0	0
1,480	1,520	193	162	132	101	70	40	9	0	0	0	0
1,520	1,560	199	168	138	107	76	46	15	0	0	0	0
1,560	1,600	205	174	144	113	82	52	21	0	0	0	0
1,600	1,640	211	180	150	119	88	58	27	0	0	0	0
1,640	1,680	217	186	156	125	94	64	33	2	0	0	0
1,680	1,720	223	192	162	131	100	70	39	8	0	0	0
1,720	1,760	229	198	168	137	106	76	45	14	0	0	0
1,760	1,800	235	204	174	143	112	82	51	20	0	0	0
1,800	1,840	241	210	180	149	118	88	57	26	0	0	0
1,840	1,880	247	216	186	155	124	94	63	32	2	0	0
1,880	1,920	253	222	192	161	130	100	69	38	8	0	0
1,920	1,960	259	228	198	167	136	106	75	44	14	0	0
1,960	2,000	265	234	204	173	142	112	81	50	20	0	0
2,000	2,040	272	240	210	179	148	118	87	56	26	0	0
2,040	2,080	284	246	216	185	154	124	93	62	32	1	0
2,080	2,120	295	252	222	191	160	130	99	68	38	7	0
2,120	2,160	306	258	228	197	166	136	105	74	44	13	0
2,160	2,200	317	264	234	203	172	142	111	80	50	19	0
2,200	2,240	328	271	240	209	178	148	117	86	56	25	0
2,240	2,280	340	282	246	215	184	154	123	92	62	31	1
2,280	2,320	351	294	252	221	190	160	129	98	68	37	7
2,320	2,360	362	305	258	227	196	166	135	104	74	43	13
2,360	2,400	373	316	264	233	202	172	141	110	80	49	19
2,400	2,440	384	327	270	239	208	178	147	116	86	55	25

(For Wages Paid in 1994)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$2,440	$2,480	$396	$338	$281	$245	$214	$184	$153	$122	$92	$61	$31
2,480	2,520	407	350	292	251	220	190	159	128	98	67	37
2,520	2,560	418	361	304	257	226	196	165	134	104	73	43
2,560	2,600	429	372	315	263	232	202	171	140	110	79	49
2,600	2,640	440	383	326	269	238	208	177	146	116	85	55
2,640	2,680	452	394	337	280	244	214	183	152	122	91	61
2,680	2,720	463	406	348	291	250	220	189	158	128	97	67
2,720	2,760	474	417	360	302	256	226	195	164	134	103	73
2,760	2,800	485	428	371	314	262	232	201	170	140	109	79
2,800	2,840	496	439	382	325	268	238	207	176	146	115	85
2,840	2,880	508	450	393	336	279	244	213	182	152	121	91
2,880	2,920	519	462	404	347	290	250	219	188	158	127	97
2,920	2,960	530	473	416	358	301	256	225	194	164	133	103
2,960	3,000	541	484	427	370	312	262	231	200	170	139	109
3,000	3,040	552	495	438	381	324	268	237	206	176	145	115
3,040	3,080	564	506	449	392	335	278	243	212	182	151	121
3,080	3,120	575	518	460	403	346	289	249	218	188	157	127
3,120	3,160	586	529	472	414	357	300	255	224	194	163	133
3,160	3,200	597	540	483	426	368	311	261	230	200	169	139
3,200	3,240	608	551	494	437	380	322	267	236	206	175	145
3,240	3,280	620	562	505	448	391	334	277	242	212	181	151
3,280	3,320	631	574	516	459	402	345	288	248	218	187	157
3,320	3,360	642	585	528	470	413	356	299	254	224	193	163
3,360	3,400	653	596	539	482	424	367	310	260	230	199	169
3,400	3,440	664	607	550	493	436	378	321	266	236	205	175
3,440	3,480	676	618	561	504	447	390	333	275	242	211	181
3,480	3,520	687	630	572	515	458	401	344	287	248	217	187
3,520	3,560	698	641	584	526	469	412	355	298	254	223	193
3,560	3,600	709	652	595	538	480	423	366	309	260	229	199
3,600	3,640	720	663	606	549	492	434	377	320	266	235	205
3,640	3,680	732	674	617	560	503	446	389	331	274	241	211
3,680	3,720	743	686	628	571	514	457	400	343	285	247	217
3,720	3,760	754	697	640	582	525	468	411	354	297	253	223
3,760	3,800	765	708	651	594	536	479	422	365	308	259	229
3,800	3,840	776	719	662	605	548	490	433	376	319	265	235
3,840	3,880	788	730	673	616	559	502	445	387	330	273	241
3,880	3,920	799	742	684	627	570	513	456	399	341	284	247
3,920	3,960	810	753	696	638	581	524	467	410	353	295	253
3,960	4,000	821	764	707	650	592	535	478	421	364	307	259
4,000	4,040	832	775	718	661	604	546	489	432	375	318	265
4,040	4,080	844	786	729	672	615	558	501	443	386	329	272
4,080	4,120	855	798	740	683	626	569	512	455	397	340	283
4,120	4,160	866	809	752	694	637	580	523	466	409	351	294
4,160	4,200	877	820	763	706	648	591	534	477	420	363	305
4,200	4,240	889	831	774	717	660	602	545	488	431	374	317
4,240	4,280	902	842	785	728	671	614	557	499	442	385	328
4,280	4,320	914	854	796	739	682	625	568	511	453	396	339
4,320	4,360	926	865	808	750	693	636	579	522	465	407	350
4,360	4,400	939	876	819	762	704	647	590	533	476	419	361
4,400	4,440	951	888	830	773	716	658	601	544	487	430	373
4,440	4,480	964	900	841	784	727	670	613	555	498	441	384
4,480	4,520	976	913	852	795	738	681	624	567	509	452	395
4,520	4,560	988	925	864	806	749	692	635	578	521	463	406
4,560	4,600	1,001	937	875	818	760	703	646	589	532	475	417
4,600	4,640	1,013	950	887	829	772	714	657	600	543	486	429
4,640	4,680	1,026	962	899	840	783	726	669	611	554	497	440
4,680	4,720	1,038	975	911	851	794	737	680	623	565	508	451
4,720	4,760	1,050	987	924	862	805	748	691	634	577	519	462
4,760	4,800	1,063	999	936	874	816	759	702	645	588	531	473
4,800	4,840	1,075	1,012	949	885	828	770	713	656	599	542	485
4,840	4,880	1,088	1,024	961	898	839	782	725	667	610	553	496
4,880	4,920	1,100	1,037	973	910	850	793	736	679	621	564	507
4,920	4,960	1,112	1,049	986	922	861	804	747	690	633	575	518
4,960	5,000	1,125	1,061	998	935	872	815	758	701	644	587	529
5,000	5,040	1,137	1,074	1,011	947	884	826	769	712	655	598	541

$5,040 and over   Use Table 4(a) for a **SINGLE person** on page 16. Also see the instructions on page 13.

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid in 1994)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	$540	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
540	560	3	0	0	0	0	0	0	0	0	0	0
560	580	6	0	0	0	0	0	0	0	0	0	0
580	600	9	0	0	0	0	0	0	0	0	0	0
600	640	14	0	0	0	0	0	0	0	0	0	0
640	680	20	0	0	0	0	0	0	0	0	0	0
680	720	26	0	0	0	0	0	0	0	0	0	0
720	760	32	1	0	0	0	0	0	0	0	0	0
760	800	38	7	0	0	0	0	0	0	0	0	0
800	840	44	13	0	0	0	0	0	0	0	0	0
840	880	50	19	0	0	0	0	0	0	0	0	0
880	920	56	25	0	0	0	0	0	0	0	0	0
920	960	62	31	0	0	0	0	0	0	0	0	0
960	1,000	68	37	6	0	0	0	0	0	0	0	0
1,000	1,040	74	43	12	0	0	0	0	0	0	0	0
1,040	1,080	80	49	18	0	0	0	0	0	0	0	0
1,080	1,120	86	55	24	0	0	0	0	0	0	0	0
1,120	1,160	92	61	30	0	0	0	0	0	0	0	0
1,160	1,200	98	67	36	6	0	0	0	0	0	0	0
1,200	1,240	104	73	42	12	0	0	0	0	0	0	0
1,240	1,280	110	79	48	18	0	0	0	0	0	0	0
1,280	1,320	116	85	54	24	0	0	0	0	0	0	0
1,320	1,360	122	91	60	30	0	0	0	0	0	0	0
1,360	1,400	128	97	66	36	5	0	0	0	0	0	0
1,400	1,440	134	103	72	42	11	0	0	0	0	0	0
1,440	1,480	140	109	78	48	17	0	0	0	0	0	0
1,480	1,520	146	115	84	54	23	0	0	0	0	0	0
1,520	1,560	152	121	90	60	29	0	0	0	0	0	0
1,560	1,600	158	127	96	66	35	5	0	0	0	0	0
1,600	1,640	164	133	102	72	41	11	0	0	0	0	0
1,640	1,680	170	139	108	78	47	17	0	0	0	0	0
1,680	1,720	176	145	114	84	53	23	0	0	0	0	0
1,720	1,760	182	151	120	90	59	29	0	0	0	0	0
1,760	1,800	188	157	126	96	65	35	4	0	0	0	0
1,800	1,840	194	163	132	102	71	41	10	0	0	0	0
1,840	1,880	200	169	138	108	77	47	16	0	0	0	0
1,880	1,920	206	175	144	114	83	53	22	0	0	0	0
1,920	1,960	212	181	150	120	89	59	28	0	0	0	0
1,960	2,000	218	187	156	126	95	65	34	3	0	0	0
2,000	2,040	224	193	162	132	101	71	40	9	0	0	0
2,040	2,080	230	199	168	138	107	77	46	15	0	0	0
2,080	2,120	236	205	174	144	113	83	52	21	0	0	0
2,120	2,160	242	211	180	150	119	89	58	27	0	0	0
2,160	2,200	248	217	186	156	125	95	64	33	3	0	0
2,200	2,240	254	223	192	162	131	101	70	39	9	0	0
2,240	2,280	260	229	198	168	137	107	76	45	15	0	0
2,280	2,320	266	235	204	174	143	113	82	51	21	0	0
2,320	2,360	272	241	210	180	149	119	88	57	27	0	0
2,360	2,400	278	247	216	186	155	125	94	63	33	2	0
2,400	2,440	284	253	222	192	161	131	100	69	39	8	0
2,440	2,480	290	259	228	198	167	137	106	75	45	14	0
2,480	2,520	296	265	234	204	173	143	112	81	51	20	0
2,520	2,560	302	271	240	210	179	149	118	87	57	26	0
2,560	2,600	308	277	246	216	185	155	124	93	63	32	1
2,600	2,640	314	283	252	222	191	161	130	99	69	38	7
2,640	2,680	320	289	258	228	197	167	136	105	75	44	13
2,680	2,720	326	295	264	234	203	173	142	111	81	50	19
2,720	2,760	332	301	270	240	209	179	148	117	87	56	25
2,760	2,800	338	307	276	246	215	185	154	123	93	62	31
2,800	2,840	344	313	282	252	221	191	160	129	99	68	37
2,840	2,880	350	319	288	258	227	197	166	135	105	74	43
2,880	2,920	356	325	294	264	233	203	172	141	111	80	49
2,920	2,960	362	331	300	270	239	209	178	147	117	86	55
2,960	3,000	368	337	306	276	245	215	184	153	123	92	61
3,000	3,040	374	343	312	282	251	221	190	159	129	98	67
3,040	3,080	380	349	318	288	257	227	196	165	135	104	73
3,080	3,120	386	355	324	294	263	233	202	171	141	110	79
3,120	3,160	392	361	330	300	269	239	208	177	147	116	85
3,160	3,200	398	367	336	306	275	245	214	183	153	122	91
3,200	3,240	404	373	342	312	281	251	220	189	159	128	97

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 1994)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$3,240	**$3,280**	$410	$379	$348	$318	$287	$257	$226	$195	$165	$134	$103
3,280	3,320	416	385	354	324	293	263	232	201	171	140	109
3,320	3,360	422	391	360	330	299	269	238	207	177	146	115
3,360	3,400	428	397	366	336	305	275	244	213	183	152	121
3,400	3,440	434	403	372	342	311	281	250	219	189	158	127
3,440	3,480	440	409	378	348	317	287	256	225	195	164	133
3,480	3,520	447	415	384	354	323	293	262	231	201	170	139
3,520	3,560	458	421	390	360	329	299	268	237	207	176	145
3,560	3,600	469	427	396	366	335	305	274	243	213	182	151
3,600	3,640	480	433	402	372	341	311	280	249	219	188	157
3,640	3,680	492	439	408	378	347	317	286	255	225	194	163
3,680	3,720	503	446	414	384	353	323	292	261	231	200	169
3,720	3,760	514	457	420	390	359	329	298	267	237	206	175
3,760	3,800	525	468	426	396	365	335	304	273	243	212	181
3,800	3,840	536	479	432	402	371	341	310	279	249	218	187
3,840	3,880	548	490	438	408	377	347	316	285	255	224	193
3,880	3,920	559	502	444	414	383	353	322	291	261	230	199
3,920	3,960	570	513	456	420	389	359	328	297	267	236	205
3,960	4,000	581	524	467	426	395	365	334	303	273	242	211
4,000	4,040	592	535	478	432	401	371	340	309	279	248	217
4,040	4,080	604	546	489	438	407	377	346	315	285	254	223
4,080	4,120	615	558	500	444	413	383	352	321	291	260	229
4,120	4,160	626	569	512	454	419	389	358	327	297	266	235
4,160	4,200	637	580	523	466	425	395	364	333	303	272	241
4,200	4,240	648	591	534	477	431	401	370	339	309	278	247
4,240	4,280	660	602	545	488	437	407	376	345	315	284	253
4,280	4,320	671	614	556	499	443	413	382	351	321	290	259
4,320	4,360	682	625	568	510	453	419	388	357	327	296	265
4,360	4,400	693	636	579	522	464	425	394	363	333	302	271
4,400	4,440	704	647	590	533	476	431	400	369	339	308	277
4,440	4,480	716	658	601	544	487	437	406	375	345	314	283
4,480	4,520	727	670	612	555	498	443	412	381	351	320	289
4,520	4,560	738	681	624	566	509	452	418	387	357	326	295
4,560	4,600	749	692	635	578	520	463	424	393	363	332	301
4,600	4,640	760	703	646	589	532	474	430	399	369	338	307
4,640	4,680	772	714	657	600	543	486	436	405	375	344	313
4,680	4,720	783	726	668	611	554	497	442	411	381	350	319
4,720	4,760	794	737	680	622	565	508	451	417	387	356	325
4,760	4,800	805	748	691	634	576	519	462	423	393	362	331
4,800	4,840	816	759	702	645	588	530	473	429	399	368	337
4,840	4,880	828	770	713	656	599	542	485	435	405	374	343
4,880	4,920	839	782	724	667	610	553	496	441	411	380	349
4,920	4,960	850	793	736	678	621	564	507	450	417	386	355
4,960	5,000	861	804	747	690	632	575	518	461	423	392	361
5,000	5,040	872	815	758	701	644	586	529	472	429	398	367
5,040	5,080	884	826	769	712	655	598	541	483	435	404	373
5,080	5,120	895	838	780	723	666	609	552	495	441	410	379
5,120	5,160	906	849	792	734	677	620	563	506	449	416	385
5,160	5,200	917	860	803	746	688	631	574	517	460	422	391
5,200	5,240	928	871	814	757	700	642	585	528	471	428	397
5,240	5,280	940	882	825	768	711	654	597	539	482	434	403
5,280	5,320	951	894	836	779	722	665	608	551	493	440	409
5,320	5,360	962	905	848	790	733	676	619	562	505	447	415
5,360	5,400	973	916	859	802	744	687	630	573	516	459	421
5,400	5,440	984	927	870	813	756	698	641	584	527	470	427
5,440	5,480	996	938	881	824	767	710	653	595	538	481	433
5,480	5,520	1,007	950	892	835	778	721	664	607	549	492	439
5,520	5,560	1,018	961	904	846	789	732	675	618	561	503	446
5,560	5,600	1,029	972	915	858	800	743	686	629	572	515	457
5,600	5,640	1,040	983	926	869	812	754	697	640	583	526	469
5,640	5,680	1,052	994	937	880	823	766	709	651	594	537	480
5,680	5,720	1,063	1,006	948	891	834	777	720	663	605	548	491
5,720	5,760	1,074	1,017	960	902	845	788	731	674	617	559	502
5,760	5,800	1,085	1,028	971	914	856	799	742	685	628	571	513
5,800	5,840	1,096	1,039	982	925	868	810	753	696	639	582	525

$5,840 and over   Use Table 4(b) for a **MARRIED person** on page 16. Also see the instructions on page 13.

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 1994)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	$12	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
12	15	1	0	0	0	0	0	0	0	0	0	0
15	18	1	0	0	0	0	0	0	0	0	0	0
18	21	1	0	0	0	0	0	0	0	0	0	0
21	24	2	0	0	0	0	0	0	0	0	0	0
24	27	2	1	0	0	0	0	0	0	0	0	0
27	30	3	1	0	0	0	0	0	0	0	0	0
30	33	3	2	0	0	0	0	0	0	0	0	0
33	36	4	2	1	0	0	0	0	0	0	0	0
36	39	4	3	1	0	0	0	0	0	0	0	0
39	42	5	3	2	0	0	0	0	0	0	0	0
42	45	5	4	2	1	0	0	0	0	0	0	0
45	48	5	4	3	1	0	0	0	0	0	0	0
48	51	6	5	3	2	0	0	0	0	0	0	0
51	54	6	5	4	2	1	0	0	0	0	0	0
54	57	7	5	4	3	1	0	0	0	0	0	0
57	60	7	6	4	3	2	0	0	0	0	0	0
60	63	8	6	5	3	2	1	0	0	0	0	0
63	66	8	7	5	4	3	1	0	0	0	0	0
66	69	9	7	6	4	4	3	2	0	0	0	0
69	72	9	8	6	5	3	2	1	0	0	0	0
72	75	10	8	7	5	4	2	1	0	0	0	0
75	78	10	9	7	6	4	3	2	0	0	0	0
78	81	10	9	8	6	5	3	2	1	0	0	0
81	84	11	9	8	7	5	4	2	1	0	0	0
84	87	11	10	9	7	6	4	3	1	0	0	0
87	90	12	10	9	8	6	5	3	2	0	0	0
90	93	12	11	9	8	7	5	4	2	1	0	0
93	96	13	11	10	8	7	6	4	3	1	0	0
96	99	14	12	10	9	7	6	5	3	2	0	0
99	102	15	12	11	9	8	7	5	4	2	1	0
102	105	15	13	11	10	8	7	6	4	3	1	0
105	108	16	14	12	10	9	7	6	5	3	2	0
108	111	17	14	12	11	9	8	6	5	4	2	1
111	114	18	15	13	11	10	8	7	5	4	3	1
114	117	19	16	14	12	10	9	7	6	5	3	2
117	120	20	17	14	12	11	9	8	6	5	4	2
120	123	20	18	15	13	11	10	8	7	5	4	3
123	126	21	19	16	13	12	10	9	7	6	4	3
126	129	22	20	17	14	12	11	9	8	6	5	4
129	132	23	20	18	15	12	11	10	8	7	5	4
132	135	24	21	19	16	13	11	10	9	7	6	4
135	138	25	22	19	17	14	12	11	9	8	6	5
138	141	26	23	20	18	15	12	11	10	8	7	5
141	144	26	24	21	18	16	13	11	10	9	7	6
144	147	27	25	22	19	17	14	12	10	9	8	6
147	150	28	25	23	20	17	15	12	11	9	8	7
150	153	29	26	24	21	18	16	13	11	10	9	7
153	156	30	27	24	22	19	17	14	12	10	9	8
156	159	31	28	25	23	20	17	15	12	11	9	8
159	162	31	29	26	23	21	18	16	13	11	10	8
162	165	32	30	27	24	22	19	16	14	12	10	9
165	168	33	30	28	25	23	20	17	15	12	11	9
168	171	34	31	29	26	23	21	18	15	13	11	10
171	174	35	32	29	27	24	22	19	16	14	12	10
174	177	36	33	30	28	25	22	20	17	14	12	11
177	180	36	34	31	29	26	23	21	18	15	13	11
180	183	37	35	32	29	27	24	21	19	16	14	12
183	186	38	35	33	30	28	25	22	20	17	14	12
186	189	39	36	34	31	28	26	23	20	18	15	13
189	192	40	37	35	32	29	27	24	21	19	16	13
192	195	41	38	35	33	30	27	25	22	20	17	14
195	198	42	39	36	34	31	28	26	23	20	18	15
198	201	43	40	37	34	32	29	26	24	21	19	16
201	204	43	41	38	35	33	30	27	25	22	19	17
204	207	44	41	39	36	33	31	28	26	23	20	18
207	210	45	42	40	37	34	32	29	26	24	21	18
210	213	46	43	40	38	35	32	30	27	25	22	19
213	216	47	44	41	39	36	33	31	28	25	23	20
216	219	48	45	42	39	37	34	32	29	26	24	21

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 1994)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$219	**$222**	$49	$46	$43	$40	$38	$35	$32	$30	$27	$24	$22
222	225	50	47	44	41	38	36	33	31	28	25	23
225	228	51	48	45	42	39	37	34	31	29	26	23
228	231	52	49	46	43	40	38	35	32	30	27	24
231	234	53	50	47	44	41	38	36	33	30	28	25
234	237	54	51	48	45	42	39	37	34	31	29	26
237	240	55	52	49	46	43	40	37	35	32	29	27
240	243	56	53	50	47	44	41	38	36	33	30	28
243	246	56	54	51	48	45	42	39	36	34	31	29
246	249	57	54	52	49	46	43	40	37	35	32	29
249	252	58	55	52	50	47	44	41	38	35	33	30
252	255	59	56	53	50	48	45	42	39	36	34	31
255	258	60	57	54	51	48	46	43	40	37	35	32
258	261	61	58	55	52	49	46	44	41	38	35	33
261	264	62	59	56	53	50	47	45	42	39	36	34
264	267	63	60	57	54	51	48	45	43	40	37	34
267	270	64	61	58	55	52	49	46	43	41	38	35
270	273	65	62	59	56	53	50	47	44	41	39	36
273	276	66	63	60	57	54	51	48	45	42	40	37
276	279	67	64	61	58	55	52	49	46	43	40	38
279	282	68	65	62	59	56	53	50	47	44	41	39
282	285	69	66	63	60	57	54	51	48	45	42	39
285	288	69	67	64	61	58	55	52	49	46	43	40
288	291	70	67	65	62	59	56	53	50	47	44	41
291	294	71	68	65	63	60	57	54	51	48	45	42
294	297	72	69	66	63	61	58	55	52	49	46	43
297	300	73	70	67	64	62	59	56	53	50	47	44
300	303	74	71	68	65	62	60	57	54	51	48	45
303	306	75	72	69	66	63	60	58	55	52	49	46
306	309	76	73	70	67	64	61	58	56	53	50	47
309	312	77	74	71	68	65	62	59	56	54	51	48
312	315	78	75	72	69	66	63	60	57	54	52	49
315	318	79	76	73	70	67	64	61	58	55	52	50
318	321	80	77	74	71	68	65	62	59	56	53	50
321	324	81	78	75	72	69	66	63	60	57	54	51
324	327	82	79	76	73	70	67	64	61	58	55	52
327	330	82	80	77	74	71	68	65	62	59	56	53
330	333	83	81	78	75	72	69	66	63	60	57	54
333	336	84	81	79	76	73	70	67	64	61	58	55
336	339	85	82	79	77	74	71	68	65	62	59	56
339	341	86	83	80	77	74	71	69	66	63	60	57
341	343	87	84	81	78	75	72	69	66	63	60	57
343	345	87	84	81	79	76	73	70	67	64	61	58
345	347	88	85	82	79	76	73	70	67	65	62	59
347	349	89	86	83	80	77	74	71	68	65	62	59
349	351	89	86	83	80	77	75	72	69	66	63	60
351	353	90	87	84	81	78	75	72	69	66	63	61
353	355	90	87	85	82	79	76	73	70	67	64	61
355	357	91	88	85	82	79	76	73	71	68	65	62
357	359	92	89	86	83	80	77	74	71	68	65	62
359	361	92	89	86	83	81	78	75	72	69	66	63
361	363	93	90	87	84	81	78	75	72	70	67	64
363	365	93	91	88	85	82	79	76	73	70	67	64
365	367	94	91	88	85	82	80	77	74	71	68	65
367	369	95	92	89	86	83	80	77	74	71	68	66
369	371	95	92	90	87	84	81	78	75	72	69	66
371	373	96	93	90	87	84	81	78	76	73	70	67
373	375	97	94	91	88	85	82	79	76	73	70	67
375	377	97	94	91	88	86	83	80	77	74	71	68
377	379	98	95	92	89	86	83	80	77	74	72	69
379	381	98	96	93	90	87	84	81	78	75	72	69
381	383	99	96	93	90	87	84	82	79	76	73	70
383	385	100	97	94	91	88	85	82	79	76	73	70
385	387	100	97	94	92	89	86	83	80	77	74	71
387	389	101	98	95	92	89	86	83	80	78	75	72

$389 and over   Use Table 8(a) for a **SINGLE person** on page 17. Also see the instructions on page 13.

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 1994)

If the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$0	$27	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
27	30	1	0	0	0	0	0	0	0	0	0	0
30	33	1	0	0	0	0	0	0	0	0	0	0
33	36	2	0	0	0	0	0	0	0	0	0	0
36	39	2	1	0	0	0	0	0	0	0	0	0
39	42	2	1	0	0	0	0	0	0	0	0	0
42	45	3	1	0	0	0	0	0	0	0	0	0
45	48	3	2	0	0	0	0	0	0	0	0	0
48	51	4	2	1	0	0	0	0	0	0	0	0
51	54	4	3	1	0	0	0	0	0	0	0	0
54	57	5	3	2	0	0	0	0	0	0	0	0
57	60	5	4	2	1	0	0	0	0	0	0	0
60	63	6	4	3	1	0	0	0	0	0	0	0
63	66	6	5	3	2	0	0	0	0	0	0	0
66	69	6	5	4	2	1	0	0	0	0	0	0
69	72	7	5	4	3	1	0	0	0	0	0	0
72	75	7	6	5	3	2	0	0	0	0	0	0
75	78	8	6	5	4	2	1	0	0	0	0	0
78	81	8	7	5	4	3	1	0	0	0	0	0
81	84	9	7	6	4	3	2	0	0	0	0	0
84	87	9	8	6	5	4	2	1	0	0	0	0
87	90	10	8	7	5	4	3	1	0	0	0	0
90	93	10	9	7	6	4	3	2	0	0	0	0
93	96	11	9	8	6	5	3	2	1	0	0	0
96	99	11	10	8	7	5	4	2	1	0	0	0
99	102	11	10	9	7	6	4	3	2	0	0	0
102	105	12	10	9	8	6	5	3	2	1	0	0
105	108	12	11	9	8	7	5	4	2	1	0	0
108	111	13	11	10	9	7	6	4	3	1	0	0
111	114	13	12	10	9	8	6	5	3	2	0	0
114	117	14	12	11	9	8	7	5	4	2	1	0
117	120	14	13	11	10	8	7	6	4	3	1	0
120	123	15	13	12	10	9	7	6	5	3	2	0
123	126	15	14	12	11	9	8	7	5	4	2	1
126	129	15	14	13	11	10	8	7	6	4	3	1
129	132	16	14	13	12	10	9	7	6	5	3	2
132	135	16	15	14	12	11	9	8	6	5	4	2
135	138	17	15	14	13	11	10	8	7	6	4	3
138	141	17	16	14	13	12	10	9	7	6	5	3
141	144	18	16	15	13	12	11	9	8	6	5	4
144	147	18	17	15	14	13	11	10	8	7	5	4
147	150	19	17	16	14	13	12	10	9	7	6	4
150	153	19	18	16	15	13	12	11	9	8	6	5
153	156	20	18	17	15	14	12	11	10	8	7	5
156	159	20	19	17	16	14	13	11	10	9	7	6
159	162	20	19	18	16	15	13	12	11	9	8	6
162	165	21	19	18	17	15	14	12	11	10	8	7
165	168	22	20	18	17	16	14	13	11	10	9	7
168	171	23	20	19	18	16	15	13	12	10	9	8
171	174	24	21	19	18	17	15	14	12	11	9	8
174	177	25	22	20	18	17	16	14	13	11	10	9
177	180	25	23	20	19	17	16	15	13	12	10	9
180	183	26	24	21	19	18	16	15	14	12	11	9
183	186	27	24	22	20	18	17	16	14	13	11	10
186	189	28	25	23	20	19	17	16	15	13	12	10
189	192	29	26	23	21	19	18	16	15	14	12	11
192	195	30	27	24	22	20	18	17	15	14	13	11
195	198	30	28	25	22	20	19	17	16	15	13	12
198	201	31	29	26	23	21	19	18	16	15	14	12
201	204	32	29	27	24	22	20	18	17	15	14	13
204	207	33	30	28	25	22	20	19	17	16	14	13
207	210	34	31	28	26	23	21	19	18	16	15	13
210	213	35	32	29	27	24	21	20	18	17	15	14
213	216	35	33	30	28	25	22	20	19	17	16	14
216	219	36	34	31	28	26	23	20	19	18	16	15
219	222	37	34	32	29	27	24	21	20	18	17	15
222	225	38	35	33	30	27	25	22	20	19	17	16
225	228	39	36	34	31	28	26	23	20	19	18	16
228	231	40	37	34	32	29	26	24	21	19	18	17
231	234	40	38	35	33	30	27	25	22	20	18	17

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1994)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
$234	$237	$41	$39	$36	$33	$31	$28	$25	$23	$20	$19	$18
237	240	42	40	37	34	32	29	26	24	21	19	18
240	243	43	40	38	35	32	30	27	25	22	20	18
243	246	44	41	39	36	33	31	28	25	23	20	19
246	249	45	42	39	37	34	31	29	26	24	21	19
249	252	46	43	40	38	35	32	30	27	24	22	20
252	255	46	44	41	38	36	33	31	28	25	23	20
255	258	47	45	42	39	37	34	31	29	26	23	21
258	261	48	45	43	40	37	35	32	30	27	24	22
261	264	49	46	44	41	38	36	33	30	28	25	23
264	267	50	47	44	42	39	37	34	31	29	26	23
267	270	51	48	45	43	40	37	35	32	29	27	24
270	273	51	49	46	43	41	38	36	33	30	28	25
273	276	52	50	47	44	42	39	36	34	31	29	26
276	279	53	50	48	45	43	40	37	35	32	29	27
279	282	54	51	49	46	43	41	38	35	33	30	28
282	285	55	52	49	47	44	42	39	36	34	31	28
285	288	56	53	50	48	45	42	40	37	34	32	29
288	291	56	54	51	49	46	43	41	38	35	33	30
291	294	57	55	52	49	47	44	41	39	36	34	31
294	297	58	55	53	50	48	45	42	40	37	34	32
297	300	59	56	54	51	48	46	43	40	38	35	33
300	303	60	57	55	52	49	47	44	41	39	36	33
303	306	61	58	55	53	50	47	45	42	40	37	34
306	309	61	59	56	54	51	48	46	43	40	38	35
309	312	62	60	57	54	52	49	46	44	41	39	36
312	315	63	61	58	55	53	50	47	45	42	39	37
315	318	64	61	59	56	53	51	48	46	43	40	38
318	321	65	62	60	57	54	52	49	46	44	41	38
321	324	66	63	60	58	55	52	50	47	45	42	39
324	327	67	64	61	59	56	53	51	48	45	43	40
327	330	68	65	62	59	57	54	52	49	46	44	41
330	333	69	66	63	60	58	55	52	50	47	44	42
333	336	69	67	64	61	58	56	53	51	48	45	43
336	339	70	67	65	62	59	57	54	51	49	46	44
339	341	71	68	65	63	60	57	55	52	49	47	44
341	343	72	69	66	63	61	58	55	53	50	47	45
343	345	72	69	67	64	61	59	56	53	51	48	45
345	347	73	70	67	64	62	59	56	54	51	49	46
347	349	74	71	68	65	62	60	57	54	52	49	46
349	351	74	71	68	65	63	60	58	55	52	50	47
351	353	75	72	69	66	63	61	58	55	53	50	48
353	355	75	73	70	67	64	61	59	56	53	51	48
355	357	76	73	70	67	65	62	59	57	54	51	49
357	359	77	74	71	68	65	62	60	57	55	52	49
359	361	77	74	72	69	66	63	60	58	55	52	50
361	363	78	75	72	69	66	64	61	58	56	53	50
363	365	79	76	73	70	67	64	61	59	56	54	51
365	367	79	76	73	70	68	65	62	59	57	54	51
367	369	80	77	74	71	68	65	63	60	57	55	52
369	371	80	78	75	72	69	66	63	61	58	55	53
371	373	81	78	75	72	69	66	64	61	58	56	53
373	375	82	79	76	73	70	67	64	62	59	56	54
375	377	82	79	76	74	71	68	65	62	60	57	54
377	379	83	80	77	74	71	68	65	63	60	57	55
379	381	84	81	78	75	72	69	66	63	61	58	55
381	383	84	81	78	75	72	70	67	64	61	59	56
383	385	85	82	79	76	73	70	67	64	62	59	57
385	387	85	82	80	77	74	71	68	65	62	60	57
387	389	86	83	80	77	74	71	69	66	63	60	58
389	391	87	84	81	78	75	72	69	66	63	61	58
391	393	87	84	81	79	76	73	70	67	64	61	59
393	395	88	85	82	79	76	73	70	67	65	62	59
395	397	89	86	83	80	77	74	71	68	65	63	60
397	399	89	86	83	80	77	75	72	69	66	63	60

$399 and over   Use Table 8(b) for a **MARRIED person** on page 17. Also see the instructions on page 13.

6.2% Social Security Employee Tax Table for 1994

Note: *Wages subject to social security are generally also subject to the Medicare tax.*

Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld
$0.00	$0.09	$0.00	$13.47	$13.63	$.84	$27.02	$27.18	$1.68	$40.57	$40.73	$2.52			
.09	.25	.01	13.63	13.80	.85	27.18	27.34	1.69	40.73	40.89	2.53			
.25	.41	.02	13.80	13.96	.86	27.34	27.50	1.70	40.89	41.05	2.54			
.41	.57	.03	13.96	14.12	.87	27.50	27.67	1.71	41.05	41.21	2.55			
.57	.73	.04	14.12	14.28	.88	27.67	27.83	1.72	41.21	41.38	2.56			
.73	.89	.05	14.28	14.44	.89	27.83	27.99	1.73	41.38	41.54	2.57			
.89	1.05	.06	14.44	14.60	.90	27.99	28.15	1.74	41.54	41.70	2.58			
1.05	1.21	.07	14.60	14.76	.91	28.15	28.31	1.75	41.70	41.86	2.59			
1.21	1.38	.08	14.76	14.92	.92	28.31	28.47	1.76	41.86	42.02	2.60			
1.38	1.54	.09	14.92	15.09	.93	28.47	28.63	1.77	42.02	42.18	2.61			
1.54	1.70	.10	15.09	15.25	.94	28.63	28.80	1.78	42.18	42.34	2.62			
1.70	1.86	.11	15.25	15.41	.95	28.80	28.96	1.79	42.34	42.50	2.63			
1.86	2.02	.12	15.41	15.57	.96	28.96	29.12	1.80	42.50	42.67	2.64			
2.02	2.18	.13	15.57	15.73	.97	29.12	29.28	1.81	42.67	42.83	2.65			
2.18	2.34	.14	15.73	15.89	.98	29.28	29.44	1.82	42.83	42.99	2.66			
2.34	2.50	.15	15.89	16.05	.99	29.44	29.60	1.83	42.99	43.15	2.67			
2.50	2.67	.16	16.05	16.21	1.00	29.60	29.76	1.84	43.15	43.31	2.68			
2.67	2.83	.17	16.21	16.38	1.01	29.76	29.92	1.85	43.31	43.47	2.69			
2.83	2.99	.18	16.38	16.54	1.02	29.92	30.09	1.86	43.47	43.63	2.70			
2.99	3.15	.19	16.54	16.70	1.03	30.09	30.25	1.87	43.63	43.80	2.71			
3.15	3.31	.20	16.70	16.86	1.04	30.25	30.41	1.88	43.80	43.96	2.72			
3.31	3.47	.21	16.86	17.02	1.05	30.41	30.57	1.89	43.96	44.12	2.73			
3.47	3.63	.22	17.02	17.18	1.06	30.57	30.73	1.90	44.12	44.28	2.74			
3.63	3.80	.23	17.18	17.34	1.07	30.73	30.89	1.91	44.28	44.44	2.75			
3.80	3.96	.24	17.34	17.50	1.08	30.89	31.05	1.92	44.44	44.60	2.76			
3.96	4.12	.25	17.50	17.67	1.09	31.05	31.21	1.93	44.60	44.76	2.77			
4.12	4.28	.26	17.67	17.83	1.10	31.21	31.38	1.94	44.76	44.92	2.78			
4.28	4.44	.27	17.83	17.99	1.11	31.38	31.54	1.95	44.92	45.09	2.79			
4.44	4.60	.28	17.99	18.15	1.12	31.54	31.70	1.96	45.09	45.25	2.80			
4.60	4.76	.29	18.15	18.31	1.13	31.70	31.86	1.97	45.25	45.41	2.81			
4.76	4.92	.30	18.31	18.47	1.14	31.86	32.02	1.98	45.41	45.57	2.82			
4.92	5.09	.31	18.47	18.63	1.15	32.02	32.18	1.99	45.57	45.73	2.83			
5.09	5.25	.32	18.63	18.80	1.16	32.18	32.34	2.00	45.73	45.89	2.84			
5.25	5.41	.33	18.80	18.96	1.17	32.34	32.50	2.01	45.89	46.05	2.85			
5.41	5.57	.34	18.96	19.12	1.18	32.50	32.67	2.02	46.05	46.21	2.86			
5.57	5.73	.35	19.12	19.28	1.19	32.67	32.83	2.03	46.21	46.38	2.87			
5.73	5.89	.36	19.28	19.44	1.20	32.83	32.99	2.04	46.38	46.54	2.88			
5.89	6.05	.37	19.44	19.60	1.21	32.99	33.15	2.05	46.54	46.70	2.89			
6.05	6.21	.38	19.60	19.76	1.22	33.15	33.31	2.06	46.70	46.86	2.90			
6.21	6.38	.39	19.76	19.92	1.23	33.31	33.47	2.07	46.86	47.02	2.91			
6.38	6.54	.40	19.92	20.09	1.24	33.47	33.63	2.08	47.02	47.18	2.92			
6.54	6.70	.41	20.09	20.25	1.25	33.63	33.80	2.09	47.18	47.34	2.93			
6.70	6.86	.42	20.25	20.41	1.26	33.80	33.96	2.10	47.34	47.50	2.94			
6.86	7.02	.43	20.41	20.57	1.27	33.96	34.12	2.11	47.50	47.67	2.95			
7.02	7.18	.44	20.57	20.73	1.28	34.12	34.28	2.12	47.67	47.83	2.96			
7.18	7.34	.45	20.73	20.89	1.29	34.28	34.44	2.13	47.83	47.99	2.97			
7.34	7.50	.46	20.89	21.05	1.30	34.44	34.60	2.14	47.99	48.15	2.98			
7.50	7.67	.47	21.05	21.21	1.31	34.60	34.76	2.15	48.15	48.31	2.99			
7.67	7.83	.48	21.21	21.38	1.32	34.76	34.92	2.16	48.31	48.47	3.00			
7.83	7.99	.49	21.38	21.54	1.33	34.92	35.09	2.17	48.47	48.63	3.01			
7.99	8.15	.50	21.54	21.70	1.34	35.09	35.25	2.18	48.63	48.80	3.02			
8.15	8.31	.51	21.70	21.86	1.35	35.25	35.41	2.19	48.80	48.96	3.03			
8.31	8.47	.52	21.86	22.02	1.36	35.41	35.57	2.20	48.96	49.12	3.04			
8.47	8.63	.53	22.02	22.18	1.37	35.57	35.73	2.21	49.12	49.28	3.05			
8.63	8.80	.54	22.18	22.34	1.38	35.73	35.89	2.22	49.28	49.44	3.06			
8.80	8.96	.55	22.34	22.50	1.39	35.89	36.05	2.23	49.44	49.60	3.07			
8.96	9.12	.56	22.50	22.67	1.40	36.05	36.21	2.24	49.60	49.76	3.08			
9.12	9.28	.57	22.67	22.83	1.41	36.21	36.38	2.25	49.76	49.92	3.09			
9.28	9.44	.58	22.83	22.99	1.42	36.38	36.54	2.26	49.92	50.09	3.10			
9.44	9.60	.59	22.99	23.15	1.43	36.54	36.70	2.27	50.09	50.25	3.11			
9.60	9.76	.60	23.15	23.31	1.44	36.70	36.86	2.28	50.25	50.41	3.12			
9.76	9.92	.61	23.31	23.47	1.45	36.86	37.02	2.29	50.41	50.57	3.13			
9.92	10.09	.62	23.47	23.63	1.46	37.02	37.18	2.30	50.57	50.73	3.14			
10.09	10.25	.63	23.63	23.80	1.47	37.18	37.34	2.31	50.73	50.89	3.15			
10.25	10.41	.64	23.80	23.96	1.48	37.34	37.50	2.32	50.89	51.05	3.16			
10.41	10.57	.65	23.96	24.12	1.49	37.50	37.67	2.33	51.05	51.21	3.17			
10.57	10.73	.66	24.12	24.28	1.50	37.67	37.83	2.34	51.21	51.38	3.18			
10.73	10.89	.67	24.28	24.44	1.51	37.83	37.99	2.35	51.38	51.54	3.19			
10.89	11.05	.68	24.44	24.60	1.52	37.99	38.15	2.36	51.54	51.70	3.20			
11.05	11.21	.69	24.60	24.76	1.53	38.15	38.31	2.37	51.70	51.86	3.21			
11.21	11.38	.70	24.76	24.92	1.54	38.31	38.47	2.38	51.86	52.02	3.22			
11.38	11.54	.71	24.92	25.09	1.55	38.47	38.63	2.39	52.02	52.18	3.23			
11.54	11.70	.72	25.09	25.25	1.56	38.63	38.80	2.40	52.18	52.34	3.24			
11.70	11.86	.73	25.25	25.41	1.57	38.80	38.96	2.41	52.34	52.50	3.25			
11.86	12.02	.74	25.41	25.57	1.58	38.96	39.12	2.42	52.50	52.67	3.26			
12.02	12.18	.75	25.57	25.73	1.59	39.12	39.28	2.43	52.67	52.83	3.27			
12.18	12.34	.76	25.73	25.89	1.60	39.28	39.44	2.44	52.83	52.99	3.28			
12.34	12.50	.77	25.89	26.05	1.61	39.44	39.60	2.45	52.99	53.15	3.29			
12.50	12.67	.78	26.05	26.21	1.62	39.60	39.76	2.46	53.15	53.31	3.30			
12.67	12.83	.79	26.21	26.38	1.63	39.76	39.92	2.47	53.31	53.47	3.31			
12.83	12.99	.80	26.38	26.54	1.64	39.92	40.09	2.48	53.47	53.63	3.32			
12.99	13.15	.81	26.54	26.70	1.65	40.09	40.25	2.49	53.63	53.80	3.33			
13.15	13.31	.82	26.70	26.86	1.66	40.25	40.41	2.50	53.80	53.96	3.34			
13.31	13.47	.83	26.86	27.02	1.67	40.41	40.57	2.51	53.96	54.12	3.35			

6.2% Social Security Employee Tax Table for 1994

Note: *Wages subject to social security are generally also subject to the Medicare tax.*

Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld
$54.12	$54.28	$3.36	$66.54	$66.70	$4.13	$78.96	$79.12	$4.90	$91.38	$91.54	$5.67
54.28	54.44	3.37	66.70	66.86	4.14	79.12	79.28	4.91	91.54	91.70	5.68
54.44	54.60	3.38	66.86	67.02	4.15	79.28	79.44	4.92	91.70	91.86	5.69
54.60	54.76	3.39	67.02	67.18	4.16	79.44	79.60	4.93	91.86	92.02	5.70
54.76	54.92	3.40	67.18	67.34	4.17	79.60	79.76	4.94	92.02	92.18	5.71
54.92	55.09	3.41	67.34	67.50	4.18	79.76	79.92	4.95	92.18	92.34	5.72
55.09	55.25	3.42	67.50	67.67	4.19	79.92	80.09	4.96	92.34	92.50	5.73
55.25	55.41	3.43	67.67	67.83	4.20	80.09	80.25	4.97	92.50	92.67	5.74
55.41	55.57	3.44	67.83	67.99	4.21	80.25	80.41	4.98	92.67	92.83	5.75
55.57	55.73	3.45	67.99	68.15	4.22	80.41	80.57	4.99	92.83	92.99	5.76
55.73	55.89	3.46	68.15	68.31	4.23	80.57	80.73	5.00	92.99	93.15	5.77
55.89	56.05	3.47	68.31	68.47	4.24	80.73	80.89	5.01	93.15	93.31	5.78
56.05	56.21	3.48	68.47	68.63	4.25	80.89	81.05	5.02	93.31	93.47	5.79
56.21	56.38	3.49	68.63	68.80	4.26	81.05	81.21	5.03	93.47	93.63	5.80
56.38	56.54	3.50	68.80	68.96	4.27	81.21	81.38	5.04	93.63	93.80	5.81
56.54	56.70	3.51	68.96	69.12	4.28	81.38	81.54	5.05	93.80	93.96	5.82
56.70	56.86	3.52	69.12	69.28	4.29	81.54	81.70	5.06	93.96	94.12	5.83
56.86	57.02	3.53	69.28	69.44	4.30	81.70	81.86	5.07	94.12	94.28	5.84
57.02	57.18	3.54	69.44	69.60	4.31	81.86	82.02	5.08	94.28	94.44	5.85
57.18	57.34	3.55	69.60	69.76	4.32	82.02	82.18	5.09	94.44	94.60	5.86
57.34	57.50	3.56	69.76	69.92	4.33	82.18	82.34	5.10	94.60	94.76	5.87
57.50	57.67	3.57	69.92	70.09	4.34	82.34	82.50	5.11	94.76	94.92	5.88
57.67	57.83	3.58	70.09	70.25	4.35	82.50	82.67	5.12	94.92	95.09	5.89
57.83	57.99	3.59	70.25	70.41	4.36	82.67	82.83	5.13	95.09	95.25	5.90
57.99	58.15	3.60	70.41	70.57	4.37	82.83	82.99	5.14	95.25	95.41	5.91
58.15	58.31	3.61	70.57	70.73	4.38	82.99	83.15	5.15	95.41	95.57	5.92
58.31	58.47	3.62	70.73	70.89	4.39	83.15	83.31	5.16	95.57	95.73	5.93
58.47	58.63	3.63	70.89	71.05	4.40	83.31	83.47	5.17	95.73	95.89	5.94
58.63	58.80	3.64	71.05	71.21	4.41	83.47	83.63	5.18	95.89	96.05	5.95
58.80	58.96	3.65	71.21	71.38	4.42	83.63	83.80	5.19	96.05	96.21	5.96
58.96	59.12	3.66	71.38	71.54	4.43	83.80	83.96	5.20	96.21	96.38	5.97
59.12	59.28	3.67	71.54	71.70	4.44	83.96	84.12	5.21	96.38	96.54	5.98
59.28	59.44	3.68	71.70	71.86	4.45	84.12	84.28	5.22	96.54	96.70	5.99
59.44	59.60	3.69	71.86	72.02	4.46	84.28	84.44	5.23	96.70	96.86	6.00
59.60	59.76	3.70	72.02	72.18	4.47	84.44	84.60	5.24	96.86	97.02	6.01
59.76	59.92	3.71	72.18	72.34	4.48	84.60	84.76	5.25	97.02	97.18	6.02
59.92	60.09	3.72	72.34	72.50	4.49	84.76	84.92	5.26	97.18	97.34	6.03
60.09	60.25	3.73	72.50	72.67	4.50	84.92	85.09	5.27	97.34	97.50	6.04
60.25	60.41	3.74	72.67	72.83	4.51	85.09	85.25	5.28	97.50	97.67	6.05
60.41	60.57	3.75	72.83	72.99	4.52	85.25	85.41	5.29	97.67	97.83	6.06
60.57	60.73	3.76	72.99	73.15	4.53	85.41	85.57	5.30	97.83	97.99	6.07
60.73	60.89	3.77	73.15	73.31	4.54	85.57	85.73	5.31	97.99	98.15	6.08
60.89	61.05	3.78	73.31	73.47	4.55	85.73	85.89	5.32	98.15	98.31	6.09
61.05	61.21	3.79	73.47	73.63	4.56	85.89	86.05	5.33	98.31	98.47	6.10
61.21	61.38	3.80	73.63	73.80	4.57	86.05	86.21	5.34	98.47	98.63	6.11
61.38	61.54	3.81	73.80	73.96	4.58	86.21	86.38	5.35	98.63	98.80	6.12
61.54	61.70	3.82	73.96	74.12	4.59	86.38	86.54	5.36	98.80	98.96	6.13
61.70	61.86	3.83	74.12	74.28	4.60	86.54	86.70	5.37	98.96	99.12	6.14
61.86	62.02	3.84	74.28	74.44	4.61	86.70	86.86	5.38	99.12	99.28	6.15
62.02	62.18	3.85	74.44	74.60	4.62	86.86	87.02	5.39	99.28	99.44	6.16
62.18	62.34	3.86	74.60	74.76	4.63	87.02	87.18	5.40	99.44	99.60	6.17
62.34	62.50	3.87	74.76	74.92	4.64	87.18	87.34	5.41	99.60	99.76	6.18
62.50	62.67	3.88	74.92	75.09	4.65	87.34	87.50	5.42	99.76	99.92	6.19
62.67	62.83	3.89	75.09	75.25	4.66	87.50	87.67	5.43	99.92	100.00	6.20
62.83	62.99	3.90	75.25	75.41	4.67	87.67	87.83	5.44			
62.99	63.15	3.91	75.41	75.57	4.68	87.83	87.99	5.45			
63.15	63.31	3.92	75.57	75.73	4.69	87.99	88.15	5.46			
63.31	63.47	3.93	75.73	75.89	4.70	88.15	88.31	5.47			
63.47	63.63	3.94	75.89	76.05	4.71	88.31	88.47	5.48			
63.63	63.80	3.95	76.05	76.21	4.72	88.47	88.63	5.49			
63.80	63.96	3.96	76.21	76.38	4.73	88.63	88.80	5.50			
63.96	64.12	3.97	76.38	76.54	4.74	88.80	88.96	5.51			
64.12	64.28	3.98	76.54	76.70	4.75	88.96	89.12	5.52			
64.28	64.44	3.99	76.70	76.86	4.76	89.12	89.28	5.53			
64.44	64.60	4.00	76.86	77.02	4.77	89.28	89.44	5.54			
64.60	64.76	4.01	77.02	77.18	4.78	89.44	89.60	5.55			
64.76	64.92	4.02	77.18	77.34	4.79	89.60	89.76	5.56			
64.92	65.09	4.03	77.34	77.50	4.80	89.76	89.92	5.57			
65.09	65.25	4.04	77.50	77.67	4.81	89.92	90.09	5.58			
65.25	65.41	4.05	77.67	77.83	4.82	90.09	90.25	5.59			
65.41	65.57	4.06	77.83	77.99	4.83	90.25	90.41	5.60			
65.57	65.73	4.07	77.99	78.15	4.84	90.41	90.57	5.61			
65.73	65.89	4.08	78.15	78.31	4.85	90.57	90.73	5.62			
65.89	66.05	4.09	78.31	78.47	4.86	90.73	90.89	5.63			
66.05	66.21	4.10	78.47	78.63	4.87	90.89	91.05	5.64			
66.21	66.38	4.11	78.63	78.80	4.88	91.05	91.21	5.65			
66.38	66.54	4.12	78.80	78.96	4.89	91.21	91.38	5.66			

Wages	Taxes
$100	$6.20
200	12.40
300	18.60
400	24.80
500	31.00
600	37.20
700	43.40
800	49.60
900	55.80
1,000	62.00

1.45% Medicare Employee Tax Table for 1994

Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld
$0.00	$0.35	$0.00	$28.63	$29.32	$.42	$57.59	$58.28	$.84	$86.56	$87.25	$1.26
.35	1.04	.01	29.32	30.00	.43	58.28	58.97	.85	87.25	87.94	1.27
1.04	1.73	.02	30.00	30.69	.44	58.97	59.66	.86	87.94	88.63	1.28
1.73	2.42	.03	30.69	31.38	.45	59.66	60.35	.87	88.63	89.32	1.29
2.42	3.11	.04	31.38	32.07	.46	60.35	61.04	.88	89.32	90.00	1.30
3.11	3.80	.05	32.07	32.76	.47	61.04	61.73	.89	90.00	90.69	1.31
3.80	4.49	.06	32.76	33.45	.48	61.73	62.42	.90	90.69	91.38	1.32
4.49	5.18	.07	33.45	34.14	.49	62.42	63.11	.91	91.38	92.07	1.33
5.18	5.87	.08	34.14	34.83	.50	63.11	63.80	.92	92.07	92.76	1.34
5.87	6.56	.09	34.83	35.52	.51	63.80	64.49	.93	92.76	93.45	1.35
6.56	7.25	.10	35.52	36.21	.52	64.49	65.18	.94	93.45	94.14	1.36
7.25	7.94	.11	36.21	36.90	.53	65.18	65.87	.95	94.14	94.83	1.37
7.94	8.63	.12	36.90	37.59	.54	65.87	66.56	.96	94.83	95.52	1.38
8.63	9.32	.13	37.59	38.28	.55	66.56	67.25	.97	95.52	96.21	1.39
9.32	10.00	.14	38.28	38.97	.56	67.25	67.94	.98	96.21	96.90	1.40
10.00	10.69	.15	38.97	39.66	.57	67.94	68.63	.99	96.90	97.59	1.41
10.69	11.38	.16	39.66	40.35	.58	68.63	69.32	1.00	97.59	98.28	1.42
11.38	12.07	.17	40.35	41.04	.59	69.32	70.00	1.01	98.28	98.97	1.43
12.07	12.76	.18	41.04	41.73	.60	70.00	70.69	1.02	98.97	99.66	1.44
12.76	13.45	.19	41.73	42.42	.61	70.69	71.38	1.03	99.66	100.00	1.45
13.45	14.14	.20	42.42	43.11	.62	71.38	72.07	1.04			
14.14	14.83	.21	43.11	43.80	.63	72.07	72.76	1.05			
14.83	15.52	.22	43.80	44.49	.64	72.76	73.45	1.06			
15.52	16.21	.23	44.49	45.18	.65	73.45	74.14	1.07			
16.21	16.90	.24	45.18	45.87	.66	74.14	74.83	1.08			
16.90	17.59	.25	45.87	46.56	.67	74.83	75.52	1.09			
17.59	18.28	.26	46.56	47.25	.68	75.52	76.21	1.10			
18.28	18.97	.27	47.25	47.94	.69	76.21	76.90	1.11			
18.97	19.66	.28	47.94	48.63	.70	76.90	77.59	1.12			
19.66	20.35	.29	48.63	49.32	.71	77.59	78.28	1.13			
20.35	21.04	.30	49.32	50.00	.72	78.28	78.97	1.14			
21.04	21.73	.31	50.00	50.69	.73	78.97	79.66	1.15			
21.73	22.42	.32	50.69	51.38	.74	79.66	80.35	1.16			
22.42	23.11	.33	51.38	52.07	.75	80.35	81.04	1.17			
23.11	23.80	.34	52.07	52.76	.76	81.04	81.73	1.18			
23.80	24.49	.35	52.76	53.45	.77	81.73	82.42	1.19			
24.49	25.18	.36	53.45	54.14	.78	82.42	83.11	1.20			
25.18	25.87	.37	54.14	54.83	.79	83.11	83.80	1.21			
25.87	26.56	.38	54.83	55.52	.80	83.80	84.49	1.22			
26.56	27.25	.39	55.52	56.21	.81	84.49	85.18	1.23			
27.25	27.94	.40	56.21	56.90	.82	85.18	85.87	1.24			
27.94	28.63	.41	56.90	57.59	.83	85.87	86.56	1.25			

Wages	Taxes
$100	$1.45
200	2.90
300	4.35
400	5.80
500	7.25
600	8.70
700	10.15
800	11.60
900	13.05
1,000	14.50

Tables for Percentage Method of Advance EIC Payments
(For Wages Paid in 1994)

Table 1. WEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:

The amount of payment to be made is:

Over—	But not over—	
$0	$149 . .	15.78% of wages
$149	$211 . .	$24
$211	. . . .	$24 less 9.588% of wages in excess of $211

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:

The amount of payment to be made is:

Over—	But not over—	
$0	$74 . . .	15.78% of wages
$74	$105 . .	$12
$105	. . . .	$12 less 9.588% of wages in excess of $105

Table 2. BIWEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:

The amount of payment to be made is:

Over—	But not over—	
$0	$298 . .	15.78% of wages
$298	$423 . .	$47
$423	. . . .	$47 less 9.588% of wages in excess of $423

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:

The amount of payment to be made is:

Over—	But not over—	
$0	$149 . .	15.78% of wages
$149	$211 . .	$24
$211	. . . .	$24 less 9.588% of wages in excess of $211

Table 3. SEMIMONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:

The amount of payment to be made is:

Over—	But not over—	
$0	$322 . .	15.78% of wages
$322	$458 . .	$51
$458	. . . .	$51 less 9.588% of wages in excess of $458

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:

The amount of payment to be made is:

Over—	But not over—	
$0	$161 . .	15.78% of wages
$161	$229 . .	$25
$229	. . . .	$25 less 9.588% of wages in excess of $229

Table 4. MONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:

The amount of payment to be made is:

Over—	But not over—	
$0	$645 . .	15.78% of wages
$645	$916 . .	$102
$916	. . . .	$102 less 9.588% of wages in excess of $916

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:

The amount of payment to be made is:

Over—	But not over—	
$0	$322 . .	15.78% of wages
$322	$458 . .	$51
$458	. . . .	$51 less 9.588% of wages in excess of $458

Tables for Percentage Method of Advance EIC Payments (Continued)

(For Wages Paid in 1994)

Table 5. QUARTERLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:

Over—	But not over—	The amount of payment to be made is:
$0	$1,937 . .	15.78% of wages
$1,937	$2,750 . .	$306
$2,750	. . . .	$306 less 9.588% of wages in excess of $2,750

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:

Over—	But not over—	The amount of payment to be made is:
$0	$968 . .	15.78% of wages
$968	$1,375 . .	$153
$1,375	. . . .	$153 less 9.588% of wages in excess of $1,375

Table 6. SEMIANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:

Over—	But not over—	The amount of payment to be made is:
$0	$3,875 . .	15.78% of wages
$3,875	$5,500 . .	$611
$5,500	. . . .	$611 less 9.588% of wages in excess of $5,500

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:

Over—	But not over—	The amount of payment to be made is:
$0	$1,937 . .	15.78% of wages
$1,937	$2,750 . .	$306
$2,750	. . . .	$306 less 9.588% of wages in excess of $2,750

Table 7. ANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:

Over—	But not over—	The amount of payment to be made is:
$0	$7,750 . .	15.78% of wages
$7,750	$11,000 .	$1,223
$11,000	. . . .	$1,223 less 9.588% of wages in excess of $11,000

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:

Over—	But not over—	The amount of payment to be made is:
$0	$3,875 . .	15.78% of wages
$3,875	$5,500 . .	$611
$5,500	. . . .	$611 less 9.588% of wages in excess of $5,500

Table 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the wages divided by the number of days in such period (before deducting withholding allowances) are:

Over—	But not over—	The amount of payment to be made is the following amount multiplied by the number of days in such period:
$0	$29 . . .	15.78% of wages
$29	$42 . . .	$5
$42	. . . .	$5 less 9.588% of wages in excess of $42

(b) MARRIED With Both Spouses Filing Certificate

If the wages divided by the number of days in such period (before deducting withholding allowances) are:

Over—	But not over—	The amount of payment to be made is the following amount multiplied by the number of days in such period:
$0	$14 . . .	15.78% of wages
$14	$21 . . .	$2
$21	. . . .	$2 less 9.588% of wages in excess of $21

WEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	$5	$0	$70	$75	$11	$140	$145	$22	$330	$340	$11
5	10	1	75	80	12	145	210	23	340	350	10
10	15	2	80	85	13	210	220	23	350	360	9
15	20	2	85	90	13	220	230	22	360	370	8
20	25	3	90	95	14	230	240	21	370	380	7
25	30	4	95	100	15	240	250	20	380	390	6
30	35	5	100	105	16	250	260	19	390	400	5
35	40	6	105	110	17	260	270	18	400	410	4
40	45	6	110	115	17	270	280	17	410	420	4
45	50	7	115	120	18	280	290	16	420	430	3
50	55	8	120	125	19	290	300	15	430	440	2
55	60	9	125	130	20	300	310	14	440	450	1
60	65	9	130	135	21	310	320	13	450	- - -	0
65	70	10	135	140	21	320	330	12			

MARRIED With Both Spouses Filing Certificate

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	$5	$0	$35	$40	$6	$70	$105	$11	$165	$175	$5
5	10	1	40	45	6	105	115	11	175	185	4
10	15	2	45	50	7	115	125	10	185	195	3
15	20	2	50	55	8	125	135	9	195	205	2
20	25	3	55	60	9	135	145	8	205	215	1
25	30	4	60	65	9	145	155	7	215	- - -	0
30	35	5	65	70	10	155	165	6			

BIWEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	$5	$0	$140	$145	$22	$280	$285	$44	$660	$670	$23
5	10	1	145	150	23	285	290	45	670	680	22
10	15	2	150	155	24	290	295	46	680	690	21
15	20	2	155	160	24	295	420	47	690	700	20
20	25	3	160	165	25	420	430	46	700	710	20
25	30	4	165	170	26	430	440	45	710	720	19
30	35	5	170	175	27	440	450	44	720	730	18
35	40	6	175	180	28	450	460	43	730	740	17
40	45	6	180	185	28	460	470	43	740	750	16
45	50	7	185	190	29	470	480	42	750	760	15
50	55	8	190	195	30	480	490	41	760	770	14
55	60	9	195	200	31	490	500	40	770	780	13
60	65	9	200	205	32	500	510	39	780	790	12
65	70	10	205	210	32	510	520	38	790	800	11
70	75	11	210	215	33	520	530	37	800	810	10
75	80	12	215	220	34	530	540	36	810	820	9
80	85	13	220	225	35	540	550	35	820	830	8
85	90	13	225	230	36	550	560	34	830	840	7
90	95	14	230	235	36	560	570	33	840	850	6
95	100	15	235	240	37	570	580	32	850	860	5
100	105	16	240	245	38	580	590	31	860	870	4
105	110	17	245	250	39	590	600	30	870	880	3
110	115	17	250	255	39	600	610	29	880	890	2
115	120	18	255	260	40	610	620	28	890	900	1
120	125	19	260	265	41	620	630	27	900	- - -	0
125	130	20	265	270	42	630	640	26			
130	135	21	270	275	43	640	650	25			
135	140	21	275	280	43	650	660	24			

BIWEEKLY Payroll Period

MARRIED With Both Spouses Filing Certificate

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	$5	$0	$70	$75	$11	$140	$145	$22	$330	$340	$11
5	10	1	75	80	12	145	210	23	340	350	10
10	15	2	80	85	13	210	220	23	350	360	9
15	20	2	85	90	13	220	230	22	360	370	8
20	25	3	90	95	14	230	240	21	370	380	7
25	30	4	95	100	15	240	250	20	380	390	6
30	35	5	100	105	16	250	260	19	390	400	5
35	40	6	105	110	17	260	270	18	400	410	4
40	45	6	110	115	17	270	280	17	410	420	4
45	50	7	115	120	18	280	290	16	420	430	3
50	55	8	120	125	19	290	300	15	430	440	2
55	60	9	125	130	20	300	310	14	440	450	1
60	65	9	130	135	21	310	320	13	450	---	0
65	70	10	135	140	21	320	330	12			

MONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	$5	$0	$250	$255	$39	$500	$505	$79	$1,115	$1,125	$82
5	10	1	255	260	40	505	510	80	1,125	1,135	81
10	15	2	260	265	41	510	515	80	1,135	1,145	80
15	20	2	265	270	42	515	520	81	1,145	1,155	79
20	25	3	270	275	43	520	525	82	1,155	1,165	78
25	30	4	275	280	43	525	530	83	1,165	1,175	77
30	35	5	280	285	44	530	535	84	1,175	1,185	76
35	40	6	285	290	45	535	540	84	1,185	1,195	75
40	45	6	290	295	46	540	545	85	1,195	1,205	74
45	50	7	295	300	47	545	550	86	1,205	1,215	73
50	55	8	300	305	47	550	555	87	1,215	1,225	72
55	60	9	305	310	48	555	560	88	1,225	1,235	71
60	65	9	310	315	49	560	565	88	1,235	1,245	70
65	70	10	315	320	50	565	570	89	1,245	1,255	69
70	75	11	320	325	50	570	575	90	1,255	1,265	69
75	80	12	325	330	51	575	580	91	1,265	1,275	68
80	85	13	330	335	52	580	585	92	1,275	1,285	67
85	90	13	335	340	53	585	590	92	1,285	1,295	66
90	95	14	340	345	54	590	595	93	1,295	1,305	65
95	100	15	345	350	54	595	600	94	1,305	1,315	64
100	105	16	350	355	55	600	605	95	1,315	1,325	63
105	110	17	355	360	56	605	610	95	1,325	1,335	62
110	115	17	360	365	57	610	615	96	1,335	1,345	61
115	120	18	365	370	58	615	620	97	1,345	1,355	60
120	125	19	370	375	58	620	625	98	1,355	1,365	59
125	130	20	375	380	59	625	630	99	1,365	1,375	58
130	135	21	380	385	60	630	635	99	1,375	1,385	57
135	140	21	385	390	61	635	640	100	1,385	1,395	56
140	145	22	390	395	62	640	645	101	1,395	1,405	55
145	150	23	395	400	62	645	915	102	1,405	1,415	54
150	155	24	400	405	63	915	925	101	1,415	1,425	53
155	160	24	405	410	64	925	935	100	1,425	1,435	52
160	165	25	410	415	65	935	945	99	1,435	1,445	51
165	170	26	415	420	65	945	955	98	1,445	1,455	50
170	175	27	420	425	66	955	965	97	1,455	1,465	49
175	180	28	425	430	67	965	975	96	1,465	1,475	48
180	185	28	430	435	68	975	985	95	1,475	1,485	47
185	190	29	435	440	69	985	995	94	1,485	1,495	46
190	195	30	440	445	69	995	1,005	93	1,495	1,505	46
195	200	31	445	450	70	1,005	1,015	92	1,505	1,515	45
200	205	32	450	455	71	1,015	1,025	92	1,515	1,525	44
205	210	32	455	460	72	1,025	1,035	91	1,525	1,535	43
210	215	33	460	465	73	1,035	1,045	90	1,535	1,545	42
215	220	34	465	470	73	1,045	1,055	89	1,545	1,555	41
220	225	35	470	475	74	1,055	1,065	88	1,555	1,565	40
225	230	36	475	480	75	1,065	1,075	87	1,565	1,575	39
230	235	36	480	485	76	1,075	1,085	86	1,575	1,585	38
235	240	37	485	490	77	1,085	1,095	85	1,585	1,595	37
240	245	38	490	495	77	1,095	1,105	84	1,595	1,605	36
245	250	39	495	500	78	1,105	1,115	83	1,605	1,615	35

MONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$1,615	$1,625	$34	$1,715	$1,725	$24	$1,815	$1,825	$15	$1,915	$1,925	$5
1,625	1,635	33	1,725	1,735	23	1,825	1,835	14	1,925	1,935	4
1,635	1,645	32	1,735	1,745	22	1,835	1,845	13	1,935	1,945	3
1,645	1,655	31	1,745	1,755	22	1,845	1,855	12	1,945	1,955	2
1,655	1,665	30	1,755	1,765	21	1,855	1,865	11	1,955	1,965	1
1,665	1,675	29	1,765	1,775	20	1,865	1,875	10	1,965	---	0
1,675	1,685	28	1,775	1,785	19	1,875	1,885	9			
1,685	1,695	27	1,785	1,795	18	1,885	1,895	8			
1,695	1,705	26	1,795	1,805	17	1,895	1,905	7			
1,705	1,715	25	1,805	1,815	16	1,905	1,915	6			

MARRIED With Both Spouses Filing Certificate

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	$5	$0	$150	$155	$24	$300	$305	$47	$705	$715	$26
5	10	1	155	160	24	305	310	48	715	725	25
10	15	2	160	165	25	310	315	49	725	735	24
15	20	2	165	170	26	315	320	50	735	745	23
20	25	3	170	175	27	320	455	50	745	755	22
25	30	4	175	180	28	455	465	50	755	765	22
30	35	5	180	185	28	465	475	49	765	775	21
35	40	6	185	190	29	475	485	48	775	785	20
40	45	6	190	195	30	485	495	47	785	795	19
45	50	7	195	200	31	495	505	46	795	805	18
50	55	8	200	205	32	505	515	45	805	815	17
55	60	9	205	210	32	515	525	45	815	825	16
60	65	9	210	215	33	525	535	44	825	835	15
65	70	10	215	220	34	535	545	43	835	845	14
70	75	11	220	225	35	545	555	42	845	855	13
75	80	12	225	230	36	555	565	41	855	865	12
80	85	13	230	235	36	565	575	40	865	875	11
85	90	13	235	240	37	575	585	39	875	885	10
90	95	14	240	245	38	585	595	38	885	895	9
95	100	15	245	250	39	595	605	37	895	905	8
100	105	16	250	255	39	605	615	36	905	915	7
105	110	17	255	260	40	615	625	35	915	925	6
110	115	17	260	265	41	625	635	34	925	935	5
115	120	18	265	270	42	635	645	33	935	945	4
120	125	19	270	275	43	645	655	32	945	955	3
125	130	20	275	280	43	655	665	31	955	965	2
130	135	21	280	285	44	665	675	30	965	975	1
135	140	21	285	290	45	675	685	29	975	---	0
140	145	22	290	295	46	685	695	28			
145	150	23	295	300	47	695	705	27			

DAILY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	$5	$0	$15	$20	$2	$40	$50	$4	$70	$80	$1
5	10	1	20	25	3	50	60	3	80	---	0
10	15	2	25	40	4	60	70	2			

MARRIED With Both Spouses Filing Certificate

Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made	Wages— At least	But less than	Payment to be made
$0	$5	$0	$10	$20	$2	$30	$40	$1	$40	---	$0
5	10	1	20	30	2						

For SEMIMONTHLY Payroll Period, See Circular E

Index

Form **7018-A**

(Rev. November 1993)

Department of the Treasury
Internal Revenue Service

Employer's Order Blank for 1994 Forms

► **See instructions on back.**

► **For Paperwork Reduction Act Notice, see back of form.**

OMB No. 1545–1059
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Instr. W-2		W-5		1099-G		1099-S	
W-3		1096		1099-INT		5498	
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W-4		1099-A		1099-OID			

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Titles

Form W-2, Wage and Tax Statement (two forms per sheet)

Form W-2c, Statement of Corrected Income and Tax Amounts (two forms per sheet)

Instructions for Form W-2

Form W-3, Transmittal of Income and Tax Statements (one form per sheet)

Form W-3c, Transmittal of Corrected Income and Tax Statements (one form per sheet)

Form W-4, Employee's Withholding Allowance Certificate (one form per sheet)

Form W-4P, Withholding Certificate for Pension or Annuity Payments (one form per sheet)

Form W-4S, Request for Federal Income Tax Withholding From Sick Pay (one form per sheet)

Form W-5, Earned Income Credit Advance Payment Certificate (one form per sheet)

Form 1096, Annual Summary and Transmittal of U.S. Information Returns (one form per sheet)

Form 1098, Mortgage Interest Statement (three forms per sheet)

Form 1099-A, Acquisition or Abandonment of Secured Property (three forms per sheet)

Form 1099-B, Proceeds From Broker and Barter Exchange Transactions (three forms per sheet)

Form 1099-DIV, Dividends and Distributions (three forms per sheet)

Form 1099-G, Certain Government Payments (three forms per sheet)

Form 1099-INT, Interest Income (three forms per sheet)

Form 1099-MISC, Miscellaneous Income (three forms per sheet)

Form 1099-OID, Original Issue Discount (three forms per sheet)

Form 1099-PATR, Taxable Distributions Received From Cooperatives (three forms per sheet)

Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. (two forms per sheet)

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Form 5498, Individual Retirement Arrangement Information (three forms per sheet)

Instructions for Forms 1099, 1098, 5498, and W-2G

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